

Henry M. Tracy, D. C.
REVISED CUSTOMS REGULATIONS.

P A R T V.

REGULATIONS

UNDER THE

WAREHOUSE LAWS.

TREASURY DEPARTMENT,
OCTOBER 30, 1868.

WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1868.

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TREASURY DEPARTMENT,

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This revised edition of the regulations of this department under the warehouse laws is published for the information and guidance of customs officers and all others concerned. So much of the General Regulations of 1857 as relates to the same subject is hereby superseded and annulled.

These regulations, so far as they prescribe forms different from those now in use, will go into effect on the first day of January, 1869. In all other particulars they will take effect immediately; and it is expected that they will be carefully and faithfully observed, and rigidly and impartially enforced.

Officers of customs will be careful to see that the proper stamps are affixed to all documents herein prescribed, whenever, under the Internal Revenue laws, they are requisite.

H. McCULLOCH,

Secretary of the Treasury.

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PART V.

REGULATIONS UNDER THE PROVISIONS OF THE WAREHOUSE LAWS.

[The figures in brackets at the commencement of the articles refer to the articles in the general regulations of 1857.]

CHAPTER I.

OF WAREHOUSES, THEIR CREATION AND GOVERNMENT.

ARTICLE 1. [421.]—Warehouses, in which unclaimed and bonded merchandise shall be stored, will be known and designated as follows:

CLASS I.—Stores owned or hired by the United States. All unclaimed goods must be deposited in these stores when there are such at the port available for the purpose; and they are also to be used for the storage of other foreign merchandise as hereinafter provided. It is, however, the policy of the government to encourage the use for such purposes of warehouses of class three, and to sustain public stores only at some of the larger ports. Stores of this class may be, in cases of emergency, hired for a temporary purpose, with the approval of the department, at ports where there are no bonded warehouses of class three. All the labor in these stores shall be performed under the superintendence of the officer in charge, at the expense of the owner or importer of the merchandise, and all charges for storage, labor, and other expenses, accruing on the goods, shall not exceed the regular rates for such objects at the port.

ART. 2. CLASS II.—Warehouses in the possession of an importer, and in his sole occupancy, which he may desire to place under the customs lock, in addition to his own lock, (said locks to be of a different character,) for the purpose of storing dutiable merchandise imported by himself, or consigned to him, or purchased by him in bond.

The entire building shall be appropriated to this sole purpose, under the regulations hereinafter provided; and for the time of the customs officer necessarily required in attendance at such warehouse the proprietor shall pay, monthly, to the collector of the port, such sum as the latter may deem proper for the service; not less, however, than the pay of such officer, or a proper proportion of the same in case one officer has in charge

more than one warehouse. All the labor on goods so stored must be performed by the importer at his own expense, under the supervision of the officer in charge.

Before any importer shall be permitted to use his own warehouse for such purpose, he shall enter into a bond, according to the following form, in such sum and with such sureties as may be approved by the collector and this department:

FORM No. 1.

Bond for warehouse, class 2.

Know all men by these presents, that we _____, as principal [s], and _____, as sureties, are held and firmly bound unto the United States of America in the sum of _____ dollars; for the payment of which, well and truly to be made to the United States, we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, by these presents; as witness our hands and seals this _____ day of _____, eighteen hundred and _____.

The condition of this obligation is such, that if the above bounden principal [s] shall comply in all respects with the provisions and requirements of the warehousing laws and the regulations of the Treasury Department in pursuance thereof, and shall not store in the warehouse or premises known as _____, any other goods, wares, or merchandise than those imported by or consigned to him [or them,] and duly entered and bonded for warehousing, and ordered by the proper officer of the customs to be deposited therein, and shall pay to the collector, monthly, the salary of the officer or officers of the customs in charge of said goods, wares, and merchandise, or such part of said salary as may be required in pursuance of the regulations of the Treasury Department, and shall not remove, nor suffer to be removed, any goods, wares, or merchandise from said warehouse without lawful permit, and without the presence of the customs officer in charge, or, in case of such removal, shall pay to the proper collecting officer at the port the value of the merchandise so removed, and five thousand dollars as liquidated damages for each such removal, then this obligation is to be void; otherwise in full force and virtue.

_____. [SEAL.]
_____. [SEAL.]
_____. [SEAL.]

Signed, sealed, and delivered in presence of—

_____.
_____.

ART. 3. In executing the bonds prescribed in this chapter there must be inserted in the body of the bond the full names of principals and sureties and their places of residence, including street and number if in a city, and occupation. The penalty of the bond must be written in words at length, and the premises must be accurately described by street, number, &c. The bond must be signed by principals and sureties in the order in which their names appear in the obligation, and if a partnership is a party to the bond each member must sign it, and the firm must be described in the body of the obligation, thus: A and B, doing business under the style of A, B & Co. If a corporation is a party the bond must be signed by an officer of the same duly authorized, and accompanied by evidence of such authority, and sealed with the corporate seal, and the corporation must be described in the body of the obligation by its legal designation. If there be no seal, that fact must be certified. If any of the signatures are by attorney the original power in due form must be filed at the custom-house, and a certified copy sent with the copy of the bond to the department. The bond must bear the proper internal revenue stamp, and must have appended to it an affidavit, sworn or affirmed before the collector or his deputy, and signed by the sureties in the form following, viz:

FORM No. 2.

Surety's oath.

I, _____, residing at [street and number,] in _____, State of _____, a surety on the within bond, do solemnly swear that I am a citizen of the United States, and that I am worth the sum of _____ dollars over and above all debts, claims, and liabilities of every nature whatsoever, in property unencumbered and liable to execution.

PORT OF _____, _____ day of _____, 18_____.

Personally appeared before me at the time and place above written, the said _____, known to me to be the identical person named as surety in the annexed bond, and subscribed and made oath [or affirmation] to the foregoing.

_____, Collector.

ART. 4. CLASS III.—Warehouses in the occupancy of persons desiring to engage in the business of storing dutiable merchandise under the warehouse acts, and of performing the labor on such goods, in what is usually termed the storage business.

Warehouses of this class shall be used solely for the storage of warehoused goods and of unclaimed and seized goods, when ordered by the collector, and shall consist of an entire building.

All the labor on the goods deposited in these warehouses must be performed by the owner or occupant of the warehouse; and the warehouse shall be subject to such further rules as this department may deem necessary, from time to time, for the safe-keeping of the goods and protection of the revenue, and to be discontinued as a bonded warehouse when the public interest may require. All arrangements, as regards the rates of storage and the price of labor on bonded goods in these warehouses, must be made between the importer and the owner or occupant of the warehouse; and all amounts due for storage and labor must be collected by the latter, the collector looking to the safe custody of the merchandise only for the security of the revenue.

Before any goods can be deposited in a warehouse of this description, the owner or occupant of the same shall enter into bond according to the following form, in such sum, and with such sureties, as may be approved by the collector and this department:

FORM No. 3.

Bond for warehouse, class 3.

Know all men by these presents, that we _____, _____, as principal [s], and _____, _____, as sureties, are held and firmly bound unto the United States of America in the sum of _____ dollars; for the payment of which, well and truly to be made to the United States, we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, by these presents; as witness our hands and seals this _____ day of _____, eighteen hundred and _____.

The condition of this obligation is such, that if the above-bounden principals, or either of them, or either of their heirs, executors, administrators, or assigns, shall comply in all respects with the provisions and requirements of the warehousing laws and regulations of the Treasury Department, and exonerate and hold the United States and its officers harmless from, or on account of, any risk, loss, or expense, of any kind or description, connected with, or arising from, the deposit or keeping of imported merchandise, under the provisions of the several acts of Congress concerning warehousing, in the warehouse or premises known as _____; and shall also pay to the collector, monthly, the salary of the officer or officers in charge of said goods, wares, and merchandise; and if the proprietor or occupant of said warehouse shall receive for storage therein

such unclaimed and seized goods as the collector of the customs may order to be deposited in said warehouse, and shall safely keep and deliver the same to the order of the collector, looking to the goods for the storage and charges, and shall, from time to time, promptly report to the collector any and all damaged or perishable articles that may be found or stored in said warehouse, and all gunpowder and explosive substances sent to said warehouse, and shall not remove, nor suffer to be removed, any goods, wares, or merchandise from said warehouse, without lawful permit, and without the presence of the customs officer in charge; or, in case of such removal, shall pay to the proper collecting officer at the port the value of the merchandise so removed, and five thousand dollars as liquidated damages for each such removal, then this obligation is to be void; otherwise in full force and virtue.

_____. [SEAL.]

_____. [SEAL.]

_____. [SEAL.]

Signed, sealed and delivered in presence of—

_____.
_____.

ART. 5.—Unclaimed and seized goods shall be received in warehouses of this class on the order of the collector, and the proprietor or owner thereof shall be liable for the safe-keeping of the merchandise as for other goods; and all charges for labor, storage, and other expenses, shall not exceed, in any case, the regular rates for such objects at the port in question. In cases where differences of opinion shall arise as to the correctness of the charges so made, the decision of the collector, or chief revenue officer of the port, shall be binding on both parties. The collector shall enforce no permit to withdraw such goods without payment of the charges so assessed, and, if sold, shall cause the storage and charges to be paid out of the proceeds of the sale.

Each warehouse shall be placed in charge of an officer of the customs, under the separate and different locks of the custom-house and of the owner or occupant acting as agent for the importers warehousing their merchandise in such stores. Should the amount of business at any one warehouse require, in the judgment of the collector, the services of more than one officer, such additional officers may be assigned; the owner or occupant shall be required to pay, monthly, such sum as will be equivalent to the salary of all such officers, and to provide a suitable office for their accommodation.

ART. 6. CLASS IV.—For the storage of wood, coal, mahogany,

dye woods, lumber, molasses, sugar in hogsheads and tierces, railroad, pig, and bar iron, anchors, chain cables, and other articles specially authorized, yards or sheds of suitable construction may be used, to be bonded in the manner hereinbefore prescribed. These yards must be enclosed by substantial fences, not less than 12 feet in height, with gates provided with suitable bars and other fastenings, so as to admit of being secured by customs locks, and must be used exclusively for the storage of the above-named merchandise duly entered for warehousing by the owner or occupant, or for the purpose of general storage of warehoused goods; the purpose to be set forth in the application, and the bond to be taken accordingly, as in case of warehouses of the second and third classes. The sheds must be substantially constructed, with or without flooring or roofing, as this department and the collector may require; and when required, the roof or exterior shall be covered with slate, metal, or other fire-proof material. The doors and other openings must be provided with suitable fastenings, and be secured by the different and separate locks of the occupant and the customs; and the occupant shall provide a proper room for the use of the officer in charge. Collectors of the customs may order unclaimed and seized merchandise, of the description herein authorized to be deposited in sheds or yards, bonded for general storage, to be placed in such sheds or yards under the same regulations and conditions as are provided for the deposit of unclaimed or seized goods in warehouses of class No. 3.

ART. 7, CLASS V.—In pursuance of the provisions of section 37, act July 18, 1866, *bins, or parts of warehouses or elevators* may be bonded, as of class 2 or class 3, for the storage of *grain*. The bonded portions must be separated from the rest of the building, and all openings and entrances properly secured, as in other cases. The bonds in such cases will be as follows, executed according to the directions already prescribed:

FORM No. 4.

Bond for grain bin as of class 2.

Know all men by these presents, that we, _____, as principals, and _____, as sureties, are held and firmly bound unto the United States of America in the sum of _____, dollars: for the payment of which we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, by these presents, as witness our hands and seals this _____ day of _____, 18____.

The condition of this obligation is such, that if the above-bounden _____, the principal[s], shall comply in all

respects with the provisions and requirements of the warehousing laws and the regulations of the Treasury Department in pursuance thereof; and shall not store any other goods, wares or merchandise in the bins, or parts of the warehouse, or elevator, known and described as _____, which bins, or parts of said building, are described as bins No. ____, during the period or periods in which grain imported by himself, (or themselves) and duly entered and bonded, and directed by the proper officer of the customs to be deposited therein, may be stored therein, and shall pay to the collector, monthly, the salary of the officer or officers of the customs in charge of such grain, or such part of said salary as may be required in pursuance of the regulations of the Treasury Department; and shall not remove, nor cause to be removed, any of the said grain from said bins or parts of warehouse without lawful permit, and without the presence of the officer of the customs in charge, or, in case of such removal, shall pay to the proper collecting officer of the port the value of the merchandise so removed, and five thousand dollars of liquidated damages for each such removal; then this obligation to be void; otherwise in full force and virtue.

_____. [SEAL.]
 _____. [SEAL.]
 _____. [SEAL.]

Signed, sealed and delivered in presence of—

_____.
 _____.

FORM No. 5.

Bond for grain bin as of class 3.

Know all men by these presents, that we, _____, as principals, and _____, as sureties, are held and firmly bound unto the United States of America in the sum of _____ dollars; for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, by these presents, as witness our hands and seals this _____ day of _____, 18____.

The condition of this obligation is such, that if the above bounden principals, or either of them, or either of their heirs, executors, administrators, or assigns, shall comply in all respects with the provisions and requirements of the warehousing laws and the regulations of the Treasury Department, and exonerate and hold the United States and its officers harmless from, or on account of, any risk, loss, or expense of any kind or description connected with or arising from the

deposit or keeping of imported grain during the period or periods when imported grain may be stored in bins No. ——, contained in the elevator or warehouse known and described as ———, and shall not allow, during the period or periods when imported grain is stored in bond in such bins, any domestic grain or other merchandise to be stored therein; and shall also pay to the collector monthly the salary of the officer or officers in charge of such grain, and shall not remove, nor suffer to be removed, such grain, nor any portion thereof, without lawful permit and without the presence of the customs officer in charge, or, in case of such removal, shall pay to the proper collecting officer at the port the value of the grain so removed, and five thousand dollars as liquidated damages for each such removal; then this obligation to be void; otherwise in full force and virtue.

———. [SEAL.]

———. [SEAL.]

———. [SEAL.]

Signed, sealed, and delivered in presence of—

———.

———.

ART. 8. CLASS VI.—[421, 422.] Cellars or vaults may be used, under the conditions hereinafter prescribed, as bonded warehouses of class 2, for the storage of wines and distilled spirits only.

The entire cellar or vault shall be appropriated to this purpose, and shall have no opening or entrance except the one from the street on which the separate and different locks of the customs and the owner or proprietor of the cellar shall be placed; and a bond shall be entered into by the owner according to the foregoing form for warehouses of class 2.

One officer may have in charge as many cellars as in the judgment of the collector he can superintend efficiently, not exceeding three, unless specially assented to by the department. The salary of the officer in charge shall be paid monthly to the collector by the owner or occupant.

ART. 9. [423.] Where a single officer has charge of more than one warehouse of the second class, or more than one cellar or vault, the amount to be contributed by each will be determined by the collector.

ART. 10. [424.] Whenever it is desired to have any building constituted a private bonded warehouse of the second and third classes, the owner or occupant shall make application in writing to the collector or other chief customs officer of the port, describing the premises, the location and capacity of the

same, and setting forth the purpose for which the building is proposed to be used, whether for the storage of merchandise imported or consigned to himself exclusively, or for the general storage of merchandise, in bond. This application, to entitle it to consideration, must be accompanied by a certificate duly stamped, signed by the president or secretary of a board of fire underwriters, where such board exists, and at other ports by the proper officers or agents of two or more specified insurance companies, that the building offered is a first-class warehouse, according to the classification of insurance offices at that port. The collector shall, thereupon, direct the superintendent of warehouses, or other officer discharging the duties of such superintendent, to examine and inspect the premises, and to report in writing the particulars in relation to the location, construction, and dimensions of the building, the means provided for securing custody of the merchandise which may be deposited in the same, and all other facts having a bearing on the subject. On the receipt of this report the collector shall transmit the same to this department, together with the application of the party and the insurance certificates, and a statement of his own views and opinion, in which should be embraced his certificate as to whether or not the business of the port demands the establishment of the warehouse as proposed. If the reports be satisfactory, and it appear that the public interest will be subserved thereby, the application will be granted: whereupon the owner or occupant will be required to enter into bond in the form prescribed, in such penalty, and with such security, as the collector may deem proper. A certified copy of this bond will be forwarded to the department, with a statement as to the sufficiency of the penalty and the responsibility of the obligors, for its approval; which having been signified to the collector, the building may be considered a duly constituted bonded warehouse.

Applications for the bonding of warehouses of the fourth, fifth, and sixth classes will be made in a similar manner and under like regulations; except that in the sixth class the insurance certificate shall relate to the building over the cellar; and in regard to warehouses of the fourth and fifth classes it shall certify that the contents will be insured at the lowest rates applicable to that class of buildings.

ART. 11. [425, 427.] The warehouses described in the second and third classes will be required, previous to their being used for the storage of bonded goods, to have such fastenings on the doors and windows as the collector may deem requisite for the security of the property; and must be separated from

adjoining buildings by a brick or stone wall, in which no door or other opening will be permitted.

After warehouses have been approved and placed under customs lock, the collector will retain the right of ordering additional fastenings, to be provided by, and at the expense of, the owners or occupants having charge of the premises.

ART. 12. [426.] In classes Nos. 2 and 3, an office for the accommodation of the owner or occupant may be allowed; but such office must be separated by a permanent partition from the rest of the store, so that the owner shall have no access to the goods, except in the presence of the officer, who must be allowed such use of the office as may be necessary for him in making his daily return of receipts, deliveries and examinations.

ART. 13. [428.] Should the owner or occupant of any bonded warehouse neglect or refuse to pay to the collector the sum required by these instructions for the compensation of an officer or officers, as the case may be, or fail or refuse to comply with any law regulating the storage of merchandise, or any rules or regulations issued by this department or by the collector for the safety of the goods stored, or governing the rates of storage chargeable on unclaimed goods, the collector shall refuse permission to deposit goods in such warehouse and report the facts at once to this Department for its further action.

ART. 14. [429.] The proprietors or occupants of bonded warehouses, on ten days' notice from the collector, may be required to renew their bonds; and if they fail so to do, no more goods shall be sent to their warehouses, and those within the same shall be removed at their expense. And the proprietor or occupant of any such warehouse shall have the right to relinquish the business at any time on giving timely notice to the owners of the merchandise deposited therein, and to the collector, and paying the expense of the removal of the goods to other warehouses.

The date of discontinuance will be indorsed on the bond, which will be retained at the custom-house.

ART. 15. In all cases of the discontinuance of a bonded warehouse of any class, it is the duty of the collector to notify the Secretary of the Treasury immediately, with the date and cause. The collector must also exercise vigilant oversight upon the solvency of the bonds given for warehouses, and promptly notify the department of the death or pecuniary embarrassment or insolvency of any of the parties, and of any circumstances which make it advisable to require a new bond. New bonds must in all cases be given when a warehouse passes into the hands of new principals, as where changes take place in part-

nerships. Alterations in warehouses after being bonded can be made only by permission from the collector, and, if of such a character as to make any material change in the premises, previous permission must be procured from the department. It is the duty of the collector to advise the department of all changes in the surroundings of bonded premises likely to affect their security. If bonded premises are burned, or otherwise destroyed, immediate notice, with full particulars, must be communicated by the collector to the department, and the facts indorsed on the bond. If such premises are rebuilt they cannot be used as a bonded warehouse unless bonded anew: the same is true of warehouses for any cause discontinued.

ART. 16. [542, 543.] The storage charged on goods deposited in the public stores must be the usual rate at that port. The charges for labor at these stores must be at a rate that will remunerate the government. Collectors failing to demand and receive the amounts due for the storage and labor accruing in public stores, or the pay of officers in charge of bonded warehouses, will be charged with such sums in their accounts by the Commissioner of Customs, whose attention has been specially directed to these instructions.

All moneys received by collectors from owners or occupants of private bonded warehouses in payment for officers in attendance at the premises, and all sums received for storage and other expenses in public stores, must be accounted for in their accounts with this department and be certified by the naval officer, if any: to enable that officer to give such certificate, all permits having amounts to be received for storage, &c., must be presented to him; and he will keep a daily record of such amounts to be paid to the cashier or other collecting officer.

ART. 17. [544, 545.] No fire must be permitted in any warehouse, except in the business office attached thereto; and where lights are required lanterns must be used such as are in use in naval vessels.

The collector will cause the regulations of the department in reference to the management and daily government of warehouses, with such other rules as he may deem necessary to carry the same into effect, to be placed in a conspicuous place in each warehouse.

OF THE OFFICERS IN CHARGE OF WAREHOUSES.

ART. 18. [516, 517.] All bonded warehouses, whether public or private, as well as the stores occupied by the appraisers, where there are such, will be placed by the collector in the custody of officers designated for the purpose, to be

known as storekeepers, who will always keep the keys thereof in their own possession, and personally superintend the opening and closing of the doors and windows. They will be required to be in constant attendance at the stores from 7 o'clock a. m. to sunset from April 1 to October 1, and for the residue of the year from 8 o'clock a. m. to sunset, except at the time necessary for their meals, not over one hour at noon, when the stores will be closed.

They will not suffer any goods to be received, delivered, sampled, packed or repacked, except in their presence or the presence of some person designated as an assistant by the collector, nor without a written order from such collector. They will keep accurate accounts of all goods received, delivered and transferred, and of all orders for sampling, packing, repacking, &c. They will also make daily returns of all goods received and delivered, and will inform the collector or warehouse superintendent, if there be one, of any infraction of the warehouse rules and regulations by inspectors or other persons.

ART. 19. [518.] Officers in charge of stores of class I, owned or leased by the United States, will keep exact accounts of all the labor performed on merchandise sent to such stores, whether unclaimed or in bond, and their returns to the custom-house of its receipt will certify the nature and amount of such charges. They will also keep rolls of all persons employed in such stores, which rolls must exhibit the names of such persons, the number of days employed, the rate of compensation, and the total amount earned, to be received for by the person to whom due, and paid weekly or monthly according to the custom of the port, by the proper disbursing officer of the custom-house.

The form of these pay-rolls shall be as follows, and shall be kept and signed in duplicate:

FORM No. 6.

We, the undersigned, hereby acknowledge the receipt from _____, collector and disbursing agent at _____, of the sums placed opposite our respective names, for labor performed at the United States Public Store No. — during the month of —, 18—.

No. of days work.	Price per day.	Amount for the month.	Am't taxable.	Am't of tax at five per cent.

I, _____, storekeeper at the United States Public Store No. _____ hereby certify under oath that the above time and pay roll is just, and correctly made up in all particulars, and that the services therein specified have been actually performed.

Sworn before me this _____ day of _____, 18_____.
_____, Collector.

Paid in my presence.

_____, *Storekeeper.*

Approved.

_____, *Collector.*

ART. 20. A daily account is to be kept by every storekeeper in charge of a bonded warehouse of any class, of the name and residence of each clerk, foreman, and laborer, or other person employed in such warehouse, with date of such employment; and at the end of every month a return containing a correct statement of the names, residences, and particular days of the month each of such persons was so employed at such warehouse shall be made, signed and certified by such storekeeper, and filed in the office of the warehouse superintendent at ports where there is such an officer, and with the collector, or other person acting as such, at all other ports.

ART. 21. [519.] Officers in charge of warehouses of any class will not be permitted to receive any reward or gratuity from any source in addition to their pay from the United States. Such is the provision of the seventy-third section of act of 1799, which collectors will rigidly enforce.

ART. 22. [520.] No officer shall be allowed to have under his charge more than one warehouse of any class used for general storage; and it shall be the duty of the collector at least once a year (or as much oftener as he may deem requisite) to transfer the officers in charge of bonded warehouses from one warehouse to another, thus preventing any officer having the charge of any one warehouse for a longer period than one year. The officer so transferred shall furnish the collector with an inventory of the goods in such warehouse; and it shall be the duty of his successor, immediately on taking charge, to examine the goods to see if they agree with the inventory; and the result of this examination shall be communicated to the collector within ten days from the date of his taking charge. Should any discrepancies be found between the statement of the officer transferred and the inventory taken, the collector will immediately investigate the case, at the same time reporting the facts to this department.

ART. 23. [514.] In all ports where the nature and extent of business may require such an officer, the collector shall designate, with the approbation of this department, some suitable person, to be styled the *superintendent of warehouses*, whose duty it shall be to superintend all the public stores and bonded warehouses in such ports, visiting them daily where their number will admit, or, if not, as often as may be, to ascertain whether the officers are prompt and regular in their attendance, the books correctly kept, the merchandise properly stored, and all the regulations prescribed by this department and the collector faithfully observed and diligently enforced. It shall also be his duty, when required by the collector, to examine and inspect such premises as may be offered as bonded warehouses, and make report thereon to the collector; and generally to perform such duties in relation to the care of the warehouses, and the custody of the goods deposited therein, as may be necessary to their security and the protection of the revenue.

ART. 24. [515.] He will also superintend, with the officer of the store or warehouse, all silks withdrawn for printing, dyeing, &c., as hereinafter provided, taking an account of the same. And it shall be the duty of the person or persons withdrawing such goods for dyeing, &c., to notify the collector, that the superintendent may be present at the place and time required. Such superintendent shall be stationed where most convenient, and shall be required to make a daily report to the collector of every violation of the warehouse instructions and rules, and of all other matters coming under his observation. It is intended that this officer, under the directions of the collector, shall have a general supervision of the warehouse business in the several warehouses, to see that the laws and regulations are faithfully observed by the officers in charge of each, and by the importer or agent having joint custody.

ART. 25. He will also be charged with the supervision of the cartage, drayage, or lighterage of all merchandise sent to warehouse under bond, or withdrawn therefrom for exportation, and also the cartage, drayage, or lighterage of all merchandise ordered to the appraisers' office for examination, or to the public stores for custody, and will take care that the work is promptly and faithfully performed, that the necessary receipts for merchandise are returned in due season to the officers sending or delivering the same, and that the regulations for the government of this branch of the service are in all respects complied with, and every infraction of the same promptly reported to the collector.

ART. 26. [563.] The deputy collector who shall be des-

gnated by the collector to take general superintendence of the warehouse business, shall be deemed *ex officio* storekeeper of the port. The warehouse superintendent and storekeepers at the several stores, with the clerks employed on the store accounts, and on the warehouse business generally, shall be under his immediate directions; subject, however, to the control and supervision of the collector of the port.

CHAPTER II.

OF ENTRY FOR WAREHOUSING, AND THE TREATMENT OF MERCHANDISE WHILE IN BOND.

ARTICLE 27. [431, 432.] The entry of goods for warehousing shall be in duplicate, in the following form, and must be verified by oath or affirmation, as in an entry of merchandise for immediate payment of duties:

FORM No. 7.

Warehouse entry.

CUSTOM-HOUSE, _____,
Port of _____, 18____.

Entry for warehouse of merchandise imported _____, 18____,
by _____, in the _____, _____, master, from _____.

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.				

[To be signed by importer.]

At ports where there is no naval officer, one copy of this and all other entries prescribed in these regulations will be forwarded to the First Auditor of the Treasury with the warehouse and bond accounts.

The dutiable value of each package of dry goods, hardware, or other package goods, must in all cases be stated on this entry, when the invoice will permit its being done; and in case

of deduction for damage or other causes, it must be adjusted on each package separately, that this entry may always be a true basis for withdrawal entries, either for consumption, transportation, or exportation, and also for the warehouse accounts. The owner or importer will exercise the option given to him by law by designating, upon the entry, the warehouse in which he desires the merchandise shall be deposited.

ART. 28. [433.] Any portion of an invoice, not less than an entire package, or, if the merchandise be in bulk, not less than one ton in weight, may be entered for warehousing, if the importer desire, and the remainder for immediate payment of duties; in which case the two entries must be made simultaneously, and the oath or affirmation altered to correspond. If no invoice has been received, or an invoice without consular certificate, the goods must be sent to store as unclaimed goods, (unless entered for immediate exportation to foreign ports,) when the same may be entered in conformity with the act of March 1, 1823, and the general regulations of the department.

ART. 29. [550.] The act of the 3d of March, 1801, requires all invoices of merchandise to be made out in the currency of the country from which such merchandise may have been imported; but it is deemed proper that the owner or consignee of merchandise so invoiced should, in his entry of the same, reduce such currency to the currency of the United States, and state the value thereof in dollars and cents. In entries for warehousing, the value of each package or parcel, enumerated in the entry, will be so stated under the head "Dutiable value of each package," as that no other than federal currency will appear in the warehouse accounts.

ART. 30. [548.] All package goods, including distilled spirits in casks, must be sent to, and received in, warehouse by the shipping marks and numbers; and if imported without numbers they are required to be numbered consecutively from one upwards. Such goods must be gauged, weighed, returned, and in all respects dealt with, by such numbers. And the collector shall also at the expense of the owner of the goods cause each package when received in warehouse to be identified by letters or marks representing the year and month when received, and the name of the vessel in which, and of the place whence imported, such marking to be done under the supervision of the storekeeper or officer in charge, and the necessary labor to be furnished by the proprietor of the warehouse as a charge on the goods. The shipping marks, numbers, and identification, as above, must be entered on the books and returned by the officer in charge in his daily returns to the collector's office. They will then be entered in the general

warehouse books, and the numbers, therein given, will be the designating numbers on all permits for withdrawal.

ART. 31. [434.] The entry having been examined by the proper officer in the collector's office, and the duty estimated thereon, it will be transmitted to the naval officer, with the invoice or invoices, for examination and estimate of the duties by that officer; which being done, the collector will take a bond, with satisfactory security, in double the amount of such estimated duties, in the following form:

FORM No. 8.

Warehousing bond.

Know all men by these presents, that we, ——, as principals, and ——, as sureties, are held and firmly bound unto the United States of America in the sum of —— dollars, to be paid to the United States; for the payment whereof, we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents. Witness our hands and seals, at the port of ——, this —— day of ——, eighteen hundred and ——.

Whereas certain goods, wares, and merchandise, consisting of [Here insert marks, numbers, description of packages, quantity or contents.] were originally imported at the port of ——, in the ——, whereof ——, [is or was] master, from ——, on the —— day of ——, eighteen hundred and ——, and whereas the above-bounden principals have this day entered the same at the port of ——, under the laws of the United States providing for the warehousing of merchandise in bond, as per warehouse [or re-warehouse, *as the case may be,*] entry number ——, in which the said goods, wares, and merchandise are also described or set forth.

Now therefore the condition of the above obligation is such that if, within one year from the said date of original importation, the said goods, wares, and merchandise shall be regularly and lawfully withdrawn from public store or bonded warehouse on payment of the legal duties and charges to which they shall then be subject; or if, after the expiration of one year and within three years from the said date of original importation, they shall be so withdrawn upon the like payment with ten per centum added upon the amount of such duties and charges; or if at any time within three years from the said date of original importation they shall be so withdrawn for actual

export beyond the limits of the United States, then the above obligation to be void, otherwise to remain in full force.

_____, [SEAL.]
_____, [SEAL.]
_____, [SEAL.]

Signed, sealed, and delivered in presence of—

_____.
_____.

ART. 32. The regulations governing the execution of the foregoing bond, and of all other bonds hereinafter prescribed, will be found in Chapter XI of these regulations.

ART. 33. [435.] The bond having been executed, the collector will issue a permit to the inspector (which permit must be countersigned by the naval officer, where there is one) to send the goods to the warehouse named therein, with the exception of such as may be designated for examination, which will be sent to the appraisers' stores; such order must also indicate what goods are to be weighed, gauged, or measured; and such weighing, gauging, or measuring, is in all cases to be done before the deposit of the goods in warehouse, or their removal to the appraisers' stores. This order will be in the following form:

FORM No. 9.

CUSTOM-HOUSE, ____,
Collector's Office, _____, 18—.

To the Inspector at _____:

You are directed to send to the bonded warehouse No. ___, ___, street, [here describe the merchandise,] imported on the ___ of ___, by ___, in the ___, ___ master, from ___.

_____, Collector.

_____, Naval Officer.

On this permit the collector will designate the packages which the inspector will send to the appraisers' stores.

ART. 34. [436.] When the goods are sent from the ship or vessel in which they have been imported to a warehouse under a warehouse permit, each cart, dray, or lighter load must be accompanied by a receipt, specifying the marks, numbers, and description of packages. This receipt will be signed by the officer in charge of the store, on due receipt of the goods, and will be returned by the cartman, drayman, or lighterman, to the inspector on board the vessel. These cart, dray, or lighter receipts are to be numbered progressively; and in case the

numbers do not arrive at the store in due course, the office in charge of the store shall forthwith ascertain the cause; and if there be any appearance of fraud he shall advise the collector thereof without delay.

Should the cartman, drayman, or lighterman refuse or neglect to return the receipts to the inspector, that officer will report the fact to the collector, and the employment of such drayman, cartman, or lighterman will not afterwards be permitted. (See art. 44.)

ART. 35. [437.] On completion of entry for warehouse, should the importer desire to take the whole or any portion of his property from the vessel, and pay the duties before the same go into warehouse, he shall be at liberty to do so by paying the duty on withdrawal entry for consumption, and one-half storage for one month, and giving penal bond as required by 4th section of act of 28th May, 1830; but in no case shall any property remain on any wharf or pier after the inspector shall make the return of the cargo of his vessel, but the entire cargo must be accounted for by warehouse receipts or landing permits.

ART. 36. When the packages designated by the collector on the invoice, and ordered to the appraisers' stores, shall have been reported as examined, the collector shall direct the store-keeper to cause such packages to be removed from the appraisers' stores to the warehouse where the remainder of the goods described in the entry have been deposited. The expense of such removal shall be borne by the importer, and the order for removal shall be in the form following:

FORM No. 10.

CUSTOM-HOUSE, ——,
Collector's Office, ——, 18—.

To the Storekeeper at Appraisers' Stores:

You will transfer from appraisers' stores to bonded warehouse, —— No. ——, —— street, the following examined packages: [here describe the merchandise,] imported by ——, in the ——, from ——.

— — —, Collector.

— — —, Naval Officer.

ART. 37. [438.] The appraisers having reported on the invoice, the weigher, gauger, or measurer, having made his return of the quantity; the damage, if any having been ascertained; and the dutiable value of the merchandise, and duties, finally determined; the importer, consignee, or agent, may withdraw the goods from warehouse, as provided in the following section.

ART. 38. [440.] Claims for damage on the voyage of importation must be made within ten working days after date of landing, in conformity with the general regulations on that subject; whereupon the appraisers will forthwith make the requisite examinations, determine the allowance to be made, and transmit their report to the collector without delay. (See art. 392 *et seq.*, Gen. Regs., 1857.)

ART. 39. [546.] All merchandise in public store or bonded warehouse, duly entered for warehousing, may be examined at any time during the business hours of the port by the importer, consignee, or agent, who shall have liberty to take samples of his goods in reasonable quantities according to the usage of the port; make all needful repairs of packages, and to repack the goods if necessary for their safety or preservation, provided the original contents are placed in the new package, and the original marks and numbers placed thereon, in the mode prescribed in the 75th section of the act of 2d March, 1799, and 32d section act of 1st March, 1823. But no samples shall be taken, nor any goods exhibited or examined unless on written order of the collector countersigned by the naval officer, under the immediate supervision of an officer of the customs, and by order of the importer, owner, or consignee, and at his expense; nor shall any package be repaired, or goods repacked, without a written order from the collector of the port, countersigned by the naval officer, which will be granted only when the same is necessary for the present safety or preservation of the contents. Goods imported in bulk, and not in present danger of deterioration, cannot under these provisions be placed in packages, while in warehouse, for the convenience of the owner, even though he may design to export them under circumstances such that if not so packed they cannot reach their destination in safety.

ART. 40. The 21st section of the act of July 14, 1862, provides that "all drugs, medicines, and chemical preparations, entered for exportation and deposited in warehouse or public store, may be exported by the owner or owners thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury."

Whenever the owner or owners, or consignees, desire to export any drugs, medicines, or chemical preparations, otherwise than in the original packages, written application for such export must be made by him or them to the collector of the port where the drugs, medicines, and chemical preparations may be; such application to specify the name of the article proposed to be exported, and, if less than the entire package, the quantity thereof, and the kind of package in which it is

proposed to make the export, whether a box, chest, bag, or bale, and also to give the name of the vessel in which the original importation was made and the date thereof.

Upon such application the collector will make the proper indorsement, directing the opening of the original package and the repacking of so much as may be specified in the application; and the package so made up shall be marked and numbered in the same manner as the original package. The officer in charge of the store in which the articles shall have been deposited (which must be a bonded warehouse of class 2) shall cause the opening and repacking to be done under his immediate supervision.

Where the merchandise is to be weighed, gauged, or measured, it shall be done by the United States weigher, gauger, or measurer, as the case may be, prior to being repacked. All labor performed and services rendered under this regulation shall be under the supervision of an officer of the customs and at the owner's expense.

ART. 41. [430, 538.] Merchandise duly deposited in a warehouse under bond, and entitled to remain therein, may be transferred to another warehouse, on the request of the importer or owner thereof; or when an importer may obtain the privilege of using a store or cellar as a warehouse of class 2, and may desire to transfer thereto such merchandise imported or owned by, or consigned to, him, it may be done on his written request to the collector; but such transfers shall, in all cases, be at the risk and expense of the party requesting it, and under the supervision of an officer of the customs.

A transfer order shall be issued for that purpose, to be signed by the collector and countersigned by the naval officer, where there is one, in the following form:

FORM No. 11.

Transfer order.

DISTRICT OF _____,
Custom-House, _____, 18____.

To the Storekeeper at _____:

You will transfer, on application of _____, the following described merchandise from bonded warehouse, _____ street, to bonded warehouse, _____ street, [here describe merchandise,] which was imported into this district by _____, on the _____ day of _____, in the _____, from _____.

_____,
Collector.

_____, Naval Officer.

ART. 42. [534.] No perishable goods, gunpowder, or other dangerous or explosive substances, except fire-crackers, can be deposited in warehouse; and if not immediately entered for export or transportation for export, from the vessel in which imported, as hereinafter provided for, or entered for consumption, and the duties paid within the time prescribed by law for the unlading of the vessel, will be sold forthwith, the collector giving notice of such sale, and disposing of and accounting for the proceeds as in the case of sales of unclaimed goods. (See Chap. VIII.)

ART. 43. Bonded warehouses are designed and must be used *exclusively* for the storage of imported merchandise entered for warehouse as dutiable, or held by the customs officers as unclaimed. No other goods are permitted to be received therein. Merchandise in bond or unclaimed must under no circumstances be deposited in any premises for which a bond has not been finally approved by the department, unless such building be held as a public store under article 1 of these regulations.

ART. 44. [521-523.] All goods in bond, whether passing from the vessel, or other conveyance in which imported, to the warehouse, or from one vessel or conveyance to another vessel or conveyance, or from the warehouse on permits for exportation; all unclaimed goods, and all goods ordered to the appraisers' stores for examination, will be carted, drayed, or lightered by responsible cartmen, draymen, or lightermen, who, while performing this duty, will be known as custom-house cartmen, draymen, or lightermen, and be under the control and direction of the inspector of the vessel, or assistant storekeeper of the store, as the case may be, from which the goods are sent; it being intended that bonded goods or goods ordered for examination shall at all times be in the custody of the government or its authorized agents. Such persons shall also be subject, while so employed, to the orders of the collector, and will be held to a strict compliance with all the warehouse rules and regulations.

They will in all cases require of the officers, whether at the vessel or warehouse, a ticket descriptive of the merchandise delivered to them, and designating the store, vessel, or other place to which it is to be taken; which ticket they will return to the officer from whom the merchandise was received, duly receipted by the officer to whom such merchandise may have been delivered, and will be held liable for the safe conveyance of all merchandise delivered to them, and for the good condition of all delivered by them.

They shall in all cases convey all merchandise required of them to the public stores, or elsewhere, as soon as it is ready; and for neglect or refusal to do so, on report thereof to the collector, their further employment will not be allowed.

ART. 45. Collectors will have the foregoing article printed and put in the hands of every inspector of the customs and storekeeper, that cartmen, draymen, and lightermen may be informed of the duty required and responsibility incurred; and none will be employed until such information has been given and acquiesced in by them.

CHAPTER III.

OF WITHDRAWAL FROM WAREHOUSE.

ART. 46. [438.] Merchandise in bond may be withdrawn from warehouse for consumption in any quantity not less than an entire package, or than one ton in weight if the merchandise be in bulk, at any time within one year from the date of original importation, on the payment of the duties and charges to which it may be subject by law at the time of such withdrawal; and thereafter at any time within three years from the date of original importation, on the payment of duties assessed on the liquidation of the original entry, an additional duty of ten per cent. of the amount of such duties, and the usual legal charges for storage, &c. But merchandise in bond may be withdrawn from warehouse for transportation or exportation, in like quantities, at any time within three years from the date of original importation. It is to be distinctly understood, however, that no merchandise can be entered for exportation, or for transportation from one port to another in the United States, and withdrawn from warehouse on such entry, until all the examinations and returns have been made, and the dutiable value and duties definitely fixed; and no delivery for any purpose can be made of merchandise against which a claim has been made on account of a lien for freight, in the manner hereinafter prescribed, until the collector shall be satisfied such claim has been paid or secured.

ART. 47. [439.] If, on examination by the appraisers, the merchandise be found to be undervalued in the entry, and the penal additional duty of twenty per cent. incurred, such additional duty must be paid before any withdrawal entry of the merchandise from warehouse for consumption, transportation, or export, can be allowed.

ART. 48. [541.] When goods are withdrawn from warehouses in quantities less than the entire importation, the expense of

weighing, gauging, or measuring, must be paid by the owner, importer, or agent, if it be necessary to weigh, gauge, or measure such portion in order to ascertain the dutiable value.

ART. 49. [443, 444.] Merchandise in bulk, liquors, sugars, molasses, coco, pepper, and other articles bought and sold by weight, gauge, or measure, when withdrawn for export or transportation, must be entered for such destination at the actual quantities on which duties were estimated at the time of arrival in the United States; and to secure this, weighers, measurers, and gaugers will be required to mark on each package its contents as determined by them on its entry for warehouse. On these quantities the duties on export and transportation entries will be estimated. Goods withdrawn for consumption may be taken at average valuations—care being had that on the last withdrawal the entire balance of duty be collected. Should the final withdrawal entry be for export or transportation, and there be any difference between the actual duty and the amount to close the sum due on the warehouse entry, the excess, if any, shall be refunded on the last withdrawal for consumption, and the deficiency, if any, collected on amendment to said entry.

ART. 50. [442.] The entry for withdrawal of merchandise from warehouse for *consumption at port of original importation* shall be made by the party in whose name the merchandise was warehoused, or by some person duly authorized for the purpose by him, and in either case shall be signed by the party making the withdrawal. This entry shall exhibit the marks and numbers of the packages, the description and quantity of the goods, and the dutiable value of the same. On presentation to the proper officer in the collector's office, it shall be compared with the record on the warehouse books of the original warehouse entry, and, if found correct, be properly entered therein, the warehouse bond number indorsed thereon, and the amount of duties payable estimated. From the collector's office it shall then be taken by the importer to the naval office, where a similar comparison shall be made with the warehouse records of that office, and the estimate of duties verified and indorsed upon the duplicate entry. The amount of duties thus ascertained having been paid, a permit will be issued for the delivery of the goods. The entry shall be in the following form, and shall be made in duplicate:

FORM No. 12.

Withdrawal entry for consumption at port of original importation.

Entry of merchandise intended to be withdrawn from warehouse for consumption by — — —, which was imported into

this district, ——, 18—, by ——, in the ——, —— master, from ——.

Marks,	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Durable value of each package.				

[To be signed by importer.]

— — —, 18—.

No oath will be required on this entry. If merchandise be withdrawn by any other than original importer, the following authority must be placed thereon:

FORM No. 13.

I authorize —— to withdraw from warehouse the goods described in this entry.

[To be signed by the importer.]

The permit to deliver for consumption shall be in the annexed form, and shall be countersigned by the naval officer:

FORM No. 14.

PORT OF ——,
Custom-House, ——, 18—.

To the Storekeeper at ——:

Duties having been paid, you will deliver to ——, [here describe the merchandise,] imported into this district, —— 18—, by ——, in the ——, —— master, from ——.

— — —, Collector.

— — —, Naval Officer.

ART. 51. In case of withdrawal for consumption at a port other than that of original importation, the foregoing regulations will apply, except that the form of entry will be as follows:

FORM No. 15.

Withdrawal entry for consumption at a port other than that of original importation.

Entry of merchandise intended to be withdrawn from warehouse for consumption by — — —, which was brought into this district on the — — day of — — —, 18 —, by [route or vessel] from the port of — — —, having been originally imported into — — — by — — —, in the — — —, from — — —, on the — — day of — — —, 18 —.

Marks.	Numbers.	Packages and con-tents.	Quantity.	Per cent.	Total.	Dutiable value of each package.				
— — —	— — —	— — —	— — —	— — —	— — —	— — —	— — —	— — —	— — —	— — —

[To be signed.]

— — —, 18 —.

ART. 52. Merchandise which has been thus entered for consumption may remain in warehouse, after payment of duties, and may within three years from the date of *original importation* be exported with benefit of drawback, if not before removed from the custody of customs officers.

CHAPTER IV.

OF TRANSPORTATION IN BOND.

ART. 53. [445.] The entry for *transportation* from one port to another in the United States shall be made and signed as required in case of entry for consumption, and shall be in the form following:

FORM No. 16.

Withdrawal entry for transportation in the United States at the port of original importation.

Entry of merchandise intended to be withdrawn from warehouse by — — —, for transportation to — — —, by [route or vessel,] which was imported into this district on the — — —

day of ——, 18—, by ——, in the ——, ——
master, from ——.

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.	Consignee.				

[To be signed.]

Or, if at a port other than that of original importation, as follows:

FORM No. 17.

Withdrawal entry for transportation in the United States at a port other than that of original importation.

Entry of merchandise intended to be withdrawn from warehouse by ——, for transportation to ——, which was brought into this district on ——, 18—, by ——, on [route or vessel,] from the port of ——, the same having been originally imported into the district of ——, on the —— day of ——, 18—, in the ——, from ——.

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.	Consignee.				

[To be signed.]

In either case to be sworn to by the importer or shipper as follows:

I do solemnly, sincerely, and truly swear that the goods, wares, and merchandise described in the within entry, now delivered by me to the collector of the customs for the port of

—, are truly intended to be transported in bond by me to the port of —, and delivered to the collector of said port, according to the provisions of the warehousing laws, and the regulations of the Secretary of the Treasury: so help me God. —.

PORT OF —.

Sworn to this — day of —, 18—, before me.

—, Collector.

ART. 54. [446.] This entry shall be made in *triplicate*, and when withdrawn by other than the original importer, the same authority must be required as in case of entry for consumption. And in addition to the particulars required in that case, this entry shall exhibit the name of the consignee, and the name of vessel by which the goods are to be transported; or if the transportation be by land, or partly by land and partly by water, the particular railroad or other route shall be designated, which route shall be in accordance with the regulations hereinafter provided. The party making the entry shall also present a copy of so much of the original invoice as relates to the merchandise, if package goods, described in such entry or if other than package goods, a copy of the whole invoice. This copy must be a literal copy of the original, and if in a foreign language, must be a translated copy, and contain all the particulars set forth in that document. The entry having been compared with the record of the original warehouse entry, as provided in case of entry for consumption, entered in the appropriate column in the warehouse account, and the warehouse bond number indorsed thereon; and having also been compared and entered in the books of the naval officer; and the duties payable estimated; and the foregoing oath taken by the party making entry, the collector will take a bond in the following form, in a penal sum equal to double the duties chargeable on the goods, with sufficient surety or sureties:

FORM No. 18.

Transportation Bond.

Know all men by these presents, that we, —, as principals, and —, as sureties, are held and firmly bound unto the United States of America in the sum of — dollars, for the payment whereof to the United States we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents. Witness our hands and seals at the port of — this — day of —, eighteen hundred and —.

Whereas the merchandise described in the entry hereinafter referred to was heretofore imported into the United States at the port of _____; and whereas permission is desired, under the laws and regulations in such case made and provided, to transport the said merchandise to the port of _____ without the previous payment of duties thereon; and whereas an entry thereof for [withdrawal from warehouse and] (or) [warehouse and immediate] transportation in bond hath this day accordingly been filed with the collector of customs at the port of _____, in which the said merchandise is described as follows, viz:

[Here describe in accordance with entry]

which said entry is numbered _____.

Now, therefore, the condition of this obligation is such that if the above bounden principals shall, within _____ days from the date hereof, transport or cause to be transported in _____ [here name vessel, railroad car, &c., and the route as designated on the entry,] and shall, within the time herein specified, deliver the same to the collector at the said port of destination, and cause due entry thereof to be made for rewarehousing; and shall also, within the time herein specified, produce to and deposit with the collector at the said port of withdrawal the certificate of the collector of the said port of destination, that the said merchandise has been delivered to him according to law and rewarehoused, and the duties thereon paid or secured; or failing so to do, shall pay to the proper collecting officer of the United States at the said port of withdrawal the amount of duties to be ascertained as due and owing on the merchandise aforesaid, and an additional duty of one hundred per cent., pursuant to the statute in such case made and provided, then this obligation to be void; otherwise it shall remain in full force.

_____ [SEAL.]

_____ [SEAL.]

_____ [SEAL.]

Signed, sealed, and delivered in presence of—

_____.

This form of bond will also be used on entries for warehouse and immediate transportation under article 71, describing the entry accordingly.

ART. 55. [447.] If the port to which the merchandise is to be transported be not more than one hundred miles distant by the route proposed, the time inserted in the bond shall be thirty days; if over one hundred, and less than two hundred and fifty miles, sixty days; if over two hundred and fifty and less than

five hundred miles, ninety days; and if over five hundred miles, four months. Nine months will be allowed for transportation of merchandise in bond between the Atlantic and Pacific ports of the United States around Cape Horn, and six months by other routes between those ports.

If the transportation within the time prescribed is retarded by accident, or other unavoidable cause, on regular protest and due proof of the facts, the collector may receive said goods, or any part thereof, within a reasonable time thereafter; and in such case the certificate of delivery shall be accompanied by a brief statement of the cause of delay, certified by the collector at the port of delivery. In case the time named in the bond is for any cause, on application, extended by the department; or if the bond is at any time cancelled, before actual delivery of the merchandise at its destination, upon payment of the penalty, or upon any other terms that the department may on application allow, notification thereof will be promptly transmitted by the collector holding the bond, to the chief officer of customs at the port of destination named therein.

ART. 56. [448.] This bond having been executed, the collector will then issue an order in the following form, countersigned by the naval officer, for the delivery of the goods to the party making entry for transportation.

FORM No. 19.

PORT OF ——,
Custom-House, ——, 18—.

To the Storekeeper at [name the warehouse:]

Bond having been given for delivery at the port of ——, of the following merchandise withdrawn for transportation by ——, viz:

[Here describe the merchandise.]

which was imported by ——, on the —— day of ——, 18—, in the ——, —— master, from ——, you will deliver the same.

—————, Collector.

—————, Naval Officer.

ART. 57. [449.] To enable the proper entry for rewarehousing to be made, the collector of the port where the goods are withdrawn will transmit to the collector of the port for which they may be destined the triplicate copy of the transportation entry, with a copy of the invoice attached. This copy of invoice will be prepared in the collector's office by a clerk appointed for the purpose, will be duly certified as such, and have transcribed upon it the report of the appraisers,

where there are such officers, and where there are none, the report of the collector and naval officer, or of the collector alone, where there is no naval officer, who acted as appraisers, of the valuation of the merchandise. For the information of the appraisers at the port of destination, the date of the exportation from the foreign port will, in all cases, be indorsed upon the copy of the invoice.

ART. 58. [450, 540.] Wines and distilled spirits, in casks of all sizes, must have the number of bung or other holes legibly branded on the exterior, and sealed, to prevent alteration or adulteration in the transit.

Goods in bulk, and other articles which cannot be sealed, must be examined before delivery for transportation by the collector, and the weight, gauge, or measure specified on the entry and on the triplicate copy thereof. Before delivery from warehouse, whenever practicable, each package will also be legibly marked, "Port of _____, in bond for _____." All cigars so transported must be encased and sealed before being delivered from warehouse.

ART. 59. [456-458.] On the arrival of any goods, transported in bond, at the port of destination, they must immediately be entered for rewarehousing, the entry for which purpose shall be in the form following, corresponding precisely with the withdrawal entry at the port of last withdrawal:

FORM No. 20.

Rewarehousing entry.

Entry of merchandise intended to be rewarehoused by _____, which was originally imported into the port of _____, on the _____ day of _____, 18_____, and withdrawn from warehouse at port of _____, on the _____ day of _____, 18_____, for transportation to this district by [route or vessel.]

This entry must be signed by the consignee and sworn to as follows:

FORM No. 21.

I, _____, do solemnly, sincerely, and truly swear that the goods described in the entry now delivered by me to the collector of this district are the identical goods mentioned in a transportation entry made at the custom-house at _____, by _____, on the _____ day of _____, 18____, and that said goods are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of original importation: so help me God.

PORT OF _____.

Sworn to this _____ day of _____, 18____, before me.

_____, Collector.

This oath or affirmation having been taken, and the place of deposit designated, a bond, with satisfactory security, in a penal sum equal to double the amount of the duties, shall be executed by the party, according to Form No. 18.

ART. 60. [459.] The collector shall thereupon issue a permit, as in the case of goods entered for warehouse at the port of original importation, directing the goods to be deposited in the warehouse designated; which permit shall be in the following form, viz:

FORM No. 22.

PORT OF _____,

Custom-House, _____, 18____.

To the Inspector at _____:

You are directed to send to the bonded warehouse No. _____ street, [*here describe the merchandise*], brought into this district by _____, from _____.

_____, Collector.

_____, Naval Officer.

On this permit the collector shall designate the packages to be examined, which shall be sent to the appraisers' store in the same manner as goods entered for warehouse from foreign ports.

When the merchandise has been deposited in store, as designated in this permit, an indorsement in the following form signed by the storekeeper or storekeepers in charge of such stores, shall be placed thereon, and the permit returned to the collector's office:

I certify that the goods designated herein, with the exception of such as are ordered to the appraisers' store, have been deposited in store No. —— street.

—, *Storekeeper.*

I certify that the goods ordered to the appraisers' store have been duly received there.

—, *Storekeeper.*

ART. 61. [460.] On receipt of the permit, indorsed as above, the same examination shall be had as is required by law on importations of merchandise from foreign ports, in which the appraisers shall have reference as well to the valuation and classification of such merchandise as to its identity with that described in the certified copy of invoice accompanying the transportation entry; and they shall accordingly appraise and estimate the same in the manner required by law in case of merchandise from foreign ports, and make due report thereof to the collector. And should it appear by such report that the merchandise was appraised at the port where originally entered at less than the actual value or wholesale price in the principal markets of the country from which such merchandise was imported, or that the same was improperly classified, the collector shall call upon the appraisers for a statement of the grounds of their opinion, and immediately transmit the same, with a copy of their report, to the department, for its consideration and such investigation as may be necessary. To enable the appraisers to act understandingly in the examination and appraisement of merchandise transported under bond, collectors will see that the copy of invoice, required to accompany the transportation entry, in all respects conforms to the original document, as provided in these regulations.

Collectors are not authorized to make a new assessment of duties upon such appraisement; their whole duty, in case of a variance, is promptly to advise the department of the facts and retain the goods until instructed.

But if the collector is satisfied that the goods so deposited and examined are the identical goods described in the entry and invoice received by him from the collector at the port of withdrawal, and were correctly appraised, he will immediately furnish the party making entry with a certificate of the delivery, countersigned by the naval officer, where there is one, in the form annexed, and will also transmit a duplicate of such certificate to the collector at the port of withdrawal.

FORM No. 23.

CUSTOM-HOUSE, PORT OF _____,

The _____ day of _____, 18____.

I do hereby certify that the merchandise marked and numbered as follows, withdrawn from warehouse at the port of _____, on the _____ day of _____, 18____, by _____, has been duly delivered to the proper officer of the customs at this port, and _____.*

Marks.	Numbers.	Packages and contents.	

Witness my hand and seal of office.

_____,
_____, of Customs.

Naval Officer.

At ports where there is a naval officer, the certificate is to be countersigned by him.

This certificate is in no case to be given until after completion of entry for rewarehousing and execution of satisfactory bond, or payment of duties.

ART. 62. [463.] The value and duty as assessed at the port of original importation, and so stated in the triplicate copy of transportation entry forwarded to port of destination, will in all cases be the value and duty to be charged on the rewarehouse entry; and said triplicate copy will in all cases be attached to the rewarehouse entry, or, if withdrawn immediately on arrival, to rewarehouse withdrawal entry, as the vouchers and authority for the assessment of duty. Should there, however, on the examination, be found any clerical error in the entry or invoice, it shall be forthwith corrected, entry allowed, and the fact reported to the collector at the port of withdrawal.

But should any difference in valuation or classification be reported by the appraisers, the case will be reported to the department, as hereinbefore provided, and the collector at the port of withdrawal duly notified of the fact, and the entry, in the mean time, will be suspended.

ART. 63. [461.] Goods transported under bond from one port of the United States to another, and arriving in advance of the transportation papers, are to be treated as unclaimed goods, and sent to the bonded warehouses provided for the reception

* Insert "warehoused" or "duties paid," according to the fact.

of that class of merchandise, until entry is made, when the goods may be transferred to such bonded store as the consignee may designate.

ART. 64. [547.] The penalty for failure to transport and deliver bonded merchandise, withdrawn from warehouse for transportation in the United States, within the time limited in the transportation bond provided for by the 6th section of the act of March 28th, 1854, is deemed and taken to be an additional duty of 100 per centum on the ascertained duties chargeable upon the merchandise so withdrawn. Thus, if the value of the merchandise be \$400, and the rate of duty 25 per cent., the duty to be secured by the bond will be \$100, and the additional duty of 100 per cent., \$100; making the sum of \$200 to be collected in case of non-compliance with the condition of the obligation in the bond.

ART. 65. [466.] Merchandise transported in bond and rewarehoused is subject to the same regulations governing withdrawal for consumption, transportation, or exportation, as at the port of original importation. But the entry must, in all cases, indicate the port and date of the original importation, as well as other particulars.

ART. 66. [462.] If, however, the consignee should desire to pay the duties and get possession of his goods immediately on arrival, an entry may be made in the following form, to be verified by oath or affirmation:

FORM No. 24.

Rewarehousing and withdrawal entry for consumption.

Entry of merchandise to be rewarehoused and withdrawn for consumption by ——, which was brought into this district by —— from the port of ——, on the [route or vessel] — day of —, 18—, having been originally imported into — by —, in the —, from —, on the — day of —, 18—.

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.				

[To be signed by the consignee.]

The oath or affirmation on this entry shall be as follows:

I do solemnly, sincerely, and truly swear that the goods described in this entry now delivered by me to the collector of this district are the identical goods mentioned in transportation entry made at _____ by _____, on the _____ of _____, 18_____, and that the said goods are the same in quality, quantity, value, and package, (wastage and damage excepted,) as at the time of original importation: so help me God.

_____, *Consignee.*

PORT OF _____.

Sworn to this _____ day of _____, before me.

_____, *Collector.*

ART. 67. In this case, no rewarehouse bond will be required; but the duties, which shall be the amount certified as payable on the triplicate entry, having been paid, and a penal bond taken, as provided in the 4th section act 28th May, 1830, the collector will issue a permit for the delivery of the goods in the form following:

FORM No. 25.

PORT OF _____,
Custom-House, _____, 18_____.

To Inspector _____:

You are directed to examine the following described merchandise, [here specify merchandise,] brought into this district by _____ from _____, and if found to agree with the description, deliver the same to _____, except the packages ordered for examination, which you will send to the appraisers' store.

_____, *Collector.*

_____, *Naval Officer.*

On the receipt of this order, the inspector will make such examination as to satisfy himself of the identity of the goods with those described; whereupon he will deliver the same, except the packages ordered for examination, and return the permit to the collector with his indorsement of delivery.

The same examination shall be had by the appraisers of the goods in this case as in case of entry for actual rewarehousing; and on their report that the goods agree with the entry, and are correctly classified and valued, a permit shall issue for the delivery of the examined packages, and a certificate in duplicate be issued to cancel the bond at the port of withdrawal, according to Form No. 23.

ART. 68. [464.] Should the consignee of any merchandise transported under bond, of the description indicated in

Article 69, desire to export the same immediately on arrival at the port of destination, he will give notice of the same to the collector in writing, who will direct an inspector to assume the custody of the goods, wherever they may be, until the necessary entry is completed, and permit issued. Should there be any delay in the preparation of those papers, the goods will be sent by the collector to such warehouse as he may select. The entry will be made in the form annexed:

FORM No. 26.

Rewarehouse entry for immediate exportation.

Entry of merchandise brought into this district by _____, from _____, on _____ [route or vessel] and now to be immediately exported by _____, on board the _____, for _____, which was originally imported into _____, by _____, in the _____, from _____, on the _____ day of _____, 18-:

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.				

[To be signed by the exporter.]

The entry will be verified by the oath or affirmation of the consignee, as provided in case of entry for rewarehousing, [Form No. 21,] and also by the oath or affirmation of the exporter, in the following form, viz:

FORM No. 27.

I do solemnly, sincerely, and truly swear that the goods, wares, and merchandise described in the within entry, now delivered by me to the collector of the customs for the port of _____, are truly intended to be exported by me to the port of _____, as stated in the said entry and by the vessel [or route] therein indicated, and are not intended to be relanded or consumed within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said

goods, wares, and merchandise are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of importation: so help me God.

PORT OF ____.

Sworn to this ____ day of ____, 18____, before me.

_____, Collector. .

An export bond having been executed, according to Form No. 34 and Article 81, the collector will issue a permit, to be countersigned by the naval officer, in the annexed form, viz:

FORM No. 28.

PORT OF ____,
Custom-House, _____, 18____.

To the Inspector:

You are directed to deliver to the surveyor for exportation on board the _____, for _____, [here describe the merchandise,] brought into this district by ____ from _____.
_____, Collector.
_____, Naval Officer.

At the same time that this order is given to the inspector, a copy of the entry shall also be transmitted to the surveyor for the due shipment or lading of the goods. The direction to the surveyor upon this entry shall be as follows:

FORM No. 29.

PORT OF ____,
Custom-House, _____, 18____.

To the Surveyor:

You will direct an inspector to examine the goods described in this entry, and, if found to agree exactly therewith, to superintend the lading thereof on board the _____, for _____; of which, when completed, he will make due return.

_____, Collector.

_____, Naval Officer.

The return of the inspector upon this entry shall be as follows:

FORM No. 30.

PORT OF ____,
_____, 18____.

I, _____, have examined the goods described in the within entry, and, finding them to agree therewith, they were laden under my supervision on board the _____, for _____.
_____, Inspector.

No bond other than the export bond will be required; but upon its execution and the return of the inspector's certificate of lading the certificate already prescribed for the cancellation of the transportation bond will be furnished to the party making entry, and a duplicate of the same forwarded to the collector, or other proper officer, at the port of withdrawal.

ART. 69. This form of entry will only be allowed on articles in bulk, woods, liquors that are branded and sealed, cases corded and sealed, sugar, molasses, coal, iron, and other heavy and bulky goods, when the identification can be readily made by the inspecting officer. All other articles must be rewarehouse, as previously provided for, and examined by the appraisers, before an export entry can be allowed.

ART. 70. [465.] Merchandise transported in bond must in all cases be actually delivered to the officer of the customs at the port where landed or unladen, whether entered for rewarehouse, payment of duties, or immediate exportation.

If the merchandise be withdrawn in either of these cases by any other than the party by whom brought into the district, the same authority is required as in case of withdrawal at port of original importation.

ART. 71. [467, 468.] On the arrival from any foreign port of any goods destined for immediate transportation to other ports in the United States, the warehousing and transportation may be combined in one entry, the oaths to be the same as prescribed in the warehouse entry. The form of entry shall be as follows, the foregoing regulations as to examinations being in all respects complied with:

FORM No. 31.

Entry for warehouse and immediate transportation in the United States.

Entry for warehouse of merchandise imported by — —, on [date], in — —, master, from — —, and to be immediately transported in bond to — —, by [route or vessel.]

Mark.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.				

[To be signed.]

This entry must be made in triplicate, in accordance with the rules already prescribed, and the triplicate forwarded to place of destination as in case of withdrawal from warehouse for transportation in the United States. The entry having been verified by the oath required on ordinary entry for warehouse and withdrawal for transportation, the transportation route designated, and all other requirements complied with, the collector will take a bond according to Form No. 18.

ART. 72. [469.] On bond being given as above, the collector will issue a permit, countersigned by the naval officer, directing the goods to be sent to the warehouse designated by the importer, while the requisite examinations are being made by the appraisers; and until the dutiable value shall have been determined; which having been done, a permit shall be issued for the delivery of the goods to the importer for transportation, and the same proceeding shall be had as heretofore provided in case of goods withdrawn from warehouse for transportation. Especial care being taken that the triplicate entry is transmitted to the second port in season to anticipate the arrival of the goods.

ART. 73. The same permits are to be used as when the warehouse and transportation entries are made separately. In such cases the importing vessel may be considered the warehouse, without charge, during the time the examination is being made by the appraisers, and from it deliveries may be made for transportation; but should the examination be delayed beyond the time allowed by law for the goods to remain on board, they must be sent, under the usual warehouse permit, to such bonded warehouse as the importer may select, until the examination is completed, and delivered for transportation under the usual permit. It is required of the appraisers, and shall be their duty whenever practicable, to examine goods so entered on board the vessel in which imported, in order to save to the importer the charges for sending the same to store; but all articles which cannot be readily and thoroughly examined on the vessel must be sent to warehouse for that purpose.

ART. 74. [470, 471.] The importer of any merchandise residing at either of the ports of delivery named below, established under the act of 2d March, 1831, and supplementary laws, and desiring to have such merchandise transported to such port in bond from any of the ports of entry named below, where the same may be or may be expected to arrive, may produce his invoice to the surveyor or designated collector of such interior port, prepare the proper entry for transportation, or for warehouse and transportation, as the case may be, take the required oaths, and execute the proper transportation bond

according to the prescribed forms, with proper sureties, before such surveyor or collector, who shall certify on said bond the sufficiency of the sureties, and transmit the bond to the collector of the port of importation; and the bond so taken shall be as valid and binding as though executed in the office of the collector at such port of importation and entry. The invoice, with the oath attached, may be transmitted by the importer to his agent or attorney at the port where the goods are expected to arrive; who, upon their arrival, shall present the entry, with bill or bills of lading therefor, in the form and setting forth the particulars hereinbefore required; whereupon the same proceedings shall be had as in other entries for transportation under bond from one port to another in the United States.

In all such cases a fourth copy of the entry must be forwarded by the surveyor of the interior port to the collector at the port of entry, who shall, on arrival of the merchandise, if not already in store, see that the same is forwarded with as little delay as possible to the port of destination. Should an opportunity occur on arrival for immediate transportation to such port the goods will not be sent to store, but will, if practicable, be inspected and appraised while in the course of transfer from one mode of conveyance to another.

On arrival at the interior port of destination the same proceedings will be had as in other cases of transportation in bond. (See Articles 59 *et seq.*)

ART. 75. [472.] The interior ports of delivery at which bonds may be so executed, and to which merchandise may be thus transported under them, are Albany, N. Y., Pittsburg, Pa., Cincinnati, Ohio, Wheeling and Parkersburg, W. Va., Louisville and Paducah, Ky., Nashville and Memphis, Tenn., Evansville, New Albany, and Madison, Ind., Alton, Cairo, Quincy, Galena, and Peoria, Ill., Burlington, Keokuk, and Dubuque, Iowa, St. Louis, Mo., Leavenworth, Kansas, and Portland, Oregon.

ART. 76. The ports of entry through which merchandise may be thus transported to any such interior port except Albany, N. Y., and Portland, Oregon, are Portland, Me., Boston, New York, Philadelphia, Baltimore, Charleston, Savannah, Mobile, New Orleans, Burlington, Vt., Suspension Bridge, Buffalo, N. Y., Cleveland, Detroit, and Chicago.

Merchandise destined in this manner to Portland, Oregon, must go thither by way of Astoria, and when destined to Albany, N. Y., it must pass through Boston, New York, Burlington, Vt., or one of the ports of entry on the northern frontier of the State of New York.

ART. 77. Merchandise may pass in bond from any port of entry on the Atlantic or Pacific coast to any other port of

entry on the Atlantic or Pacific, and between New Orleans and Natchez and Vicksburg. It may also pass in bond from Portland, Boston, New York, Philadelphia, Baltimore, Charleston, Savannah, Mobile, and New Orleans, to any port of entry on the northern, northeastern, and northwestern frontiers of the United States, and *vice versa*, and from any one of such frontier ports to another.

ART. 78. Any regular established route may be made use of in such transportation, whether it be wholly by land or water, or partly by land and partly by water; but whatever route and mode of transportation may be adopted must be set forth and particularly described in the entry and bond; and if otherwise than by sea, it must be confined strictly within the limits of the United States except as hereinafter provided.

ART. 79. [451, 953, 956.] Merchandise in bond may also be allowed, under the provisions of the sixth section of the act of 28th July, 1866, to pass from district to district in the United States through the dominion of Canada by such routes as are specially designated by this department and duly bonded.

The following railroad routes have been thus bonded, approved, and designated:

1. From Portland, Me., via Island Pond and Montreal to Port Huron, and *vice versa*.
2. From Boston by Concord or Fitchburg, and from New York by Springfield or Troy, to Burlington, Vt., and Port Huron or Detroit by way of Montreal or Ogdensburg, and *vice versa*.
3. From Boston or New York via Albany and Suspension Bridge, or Buffalo, to Detroit or Port Huron, and *vice versa*.

The regulations governing transit over these routes will be found in Part III of the revised regulations.

CHAPTER V.

OF EXPORTATION IN BOND.

ART. 80. [473.] When goods are withdrawn from warehouse for exportation at the *port of original importation*, the entry must be in the following form:

FORM No. 32.

Export entry from port of original importation.

Entry of merchandise intended to be withdrawn from warehouse by _____, and to be exported by him in the _____, _____, master, for _____, which was imported into this

district by _____, in the _____, master, from _____, on the _____ day of _____, 18____.

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.				

[To be signed by exporter.]

If exported by other than the original importer, the same authority will be required as in case of withdrawal for consumption. [Art. 50.]

The oath to be taken by the exporter shall be in the following form, viz:

FORM No. 33.

I do solemnly, sincerely, and truly swear that the goods, wares, and merchandise described in the within entry, now delivered by me to the collector of the customs for the port of _____, are truly intended to be exported by me to the port of _____, as stated in the said entry, and by the vessel [or route] therein indicated, and are not intended to be relanded or consumed within the limits of the United States. I further swear that, to the best of my knowledge and belief, the said goods, wares, and merchandise are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of importation: so help me God.

_____, _____, Exporter.

PORT OF _____.

Sworn to this _____ day of _____, 18____, before me.

_____, _____, Collector.

ART. 81. [474.] The entry having been duly entered in the warehouse accounts, and the oath, as above prescribed, having been taken, the exporter shall enter into a bond with satisfactory security, in a penal sum equal to double the amount of the estimated duties on the goods, to produce the proofs required by the 81st section of the act of March 2, 1799, of the landing

of the same beyond the limits of the United States, which bond shall be in the form following, viz:

FORM NO. 34.

Exportation bond.

Know all men by these presents, that we, —— ——, as principals, and —— ——, as sureties, are held and firmly bound unto the United States of America in the sum of —— dollars; for the payment whereof to the United States we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents. Witness our hands and seals at the port of ——, this — day of —, eighteen hundred and —.

Whereas the following described merchandise having been heretofore duly imported into the United States and entered for warehousing in bond; and having been so warehoused at the above-named port, according to law, hath been this day entered for withdrawal and exportation in bond, viz: [*Here describe the merchandise by marks, numbers, description and number of packages, with their contents,*] which said merchandise is also described in an export entry of this date, numbered —, and is to be exported in the [*ship or other vessel, describing the same,*] known as the [*here insert the name of vessel,*] whereof — is at present master, now lying in the above-named port, and bound for the port of —.

And whereas it is intended that the said merchandise shall be exported as aforesaid under and by virtue of the several laws of the United States relating to the exportation of imported goods without the payment of duties thereon:

Now, therefore, the condition of this obligation is such that if the aforesaid merchandise shall, in good faith, be actually exported and landed abroad according to the true intent and meaning of these presents, and shall not, nor any part thereof, be relanded at any port or place within the limits of the United States, and if the certificates and other proofs required by the regulations of the Secretary of the Treasury in pursuance of law, showing the delivery of the same at the said port of destination, or at any other port or place without the limits of the United States, shall be produced and deposited with the collector of customs for the time being at the said port of withdrawal within —— from the date hereof, then this obligation to be void; otherwise to remain in full force and virtue.

And the obligors above named, for themselves and their heirs, executors, administrators, and assigns, do further jointly and severally covenant and agree to and with the United States

that in case the required evidence of landing abroad shall not be produced and deposited, as aforesaid, before the expiration of the time limited for that purpose, they will well and truly pay or cause to be paid to the proper collecting officer of the United States for the time being at the said port of withdrawal, as liquidated and ascertained damages which shall be deemed to have accrued to the United States forthwith by such failure, a sum equal to the amount of duties now legally chargeable upon the merchandise aforesaid, or upon so much thereof as shall not be proven in manner aforesaid to have been landed abroad in pursuance of this obligation, together with interest in coin, on the amount of such duties at and after the rate of six per cent. per annum, to be computed from the date of the shipping permit at the port of withdrawal; and that, in case of unlawful relanding, they will in like manner pay to such officer, as liquidated and ascertained damages accruing forthwith by reason of the unlawful act, the value of said merchandise, or any part thereof, which shall be relanded in the United States contrary to law, together with the duties chargeable thereon, such value in either case to be fixed in accordance with the dutiable value of the merchandise.

_____. [SEAL.]
 _____. [SEAL.]
 _____. [SEAL.]

Sealed and delivered in the presence of—

_____.
 _____.

ART. 82. [475.] The bond having been duly executed, a permit will be issued, signed by the collector and countersigned by the naval officer, where there is one, directing the store-keeper to deliver the goods to the surveyor; which permit shall be as follows:

FORM No. 35.

PORT OF _____,
 Custom-House, _____, 18—.

To the Storekeeper at _____:

You will deliver to the surveyor of the port for exportation by _____ to _____, [here describe the merchandise,] imported into this district on the _____, 18—, by _____, in the _____, _____, master, from _____.

_____, Collector.

_____, Naval Officer.

ART. 83. [476.] The entry shall at the same time be transmitted to the surveyor, with directions to cause the merchan-

dise described therein to be laden for exportation, indicating such as is to be weighed, measured, or gauged; which directions shall be as follows:

FORM No. 36.

PORT OF _____,
Custom-House, _____, 18____.

To the Surveyor of the Port:

You will direct an inspector to examine the goods described in the accompanying entry, and, if found to agree exactly therewith, to superintend the lading thereof on board the _____, for exportation to _____, [here also, in case of exportation in bond to Canada or Mexico, will be inserted a description of the route,] of which, when completed, he will make due return.

____ Collector.

____, Naval Officer.

The return of the officer under whose inspection the goods are shipped shall be in the form annexed:

FORM No. 37.

PORT OF _____, _____, 18____.

I, _____, have examined the goods described in the within entry, and, finding them to agree therewith, they were laden under my supervision on board the _____, _____ master, for _____.

____, Inspector.

ART. 84.—In withdrawals for exportation at ports other than that of original importation, the foregoing regulations will be observed in all particulars, except that the following form of entry will be used:

FORM No. 38.

Withdrawal entry for exportation at a port other than that of original importation.

Entry of merchandise intended to be withdrawn from warehouse by _____, and exported in the _____, _____, master, for _____, which was brought into this district by _____, on _____, 18____, from the port of _____, by [route or vessel], the same having been originally imported

into the district of _____, on the _____ day of _____, 18____, in the _____, from _____.

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Per cent.	Per cent.	Per cent.	Total.	Dutiable value of each package.

[To be signed.]

The forms and regulations to be observed in cases where merchandise, on arrival at a port of destination under transportation bond, is to be entered for rewarehouse and immediate exportation will be found in articles 68, 69, chapter 4.

ART. 85. [477.]—When any merchandise is imported into any port in the United States, and the intent is shown by invoice and manifest, bill of lading, or other evidence, that the same is to be exported immediately by sea beyond the limits of the United States, an entry for warehouse and exportation may be made in the following form:

FORM No. 39.

Warehouse and exportation entry.

Entry for warehouse of merchandise imported by _____, in the _____, _____, master, from _____, on the _____ day of _____, 18____, and to be immediately exported by _____, in the _____, _____, master, for _____.

Date.	Import vessel.	Where from.	Export vessel.	To what place exported.	Description of goods	Per cent.	Per cent.	Per cent.	Per cent.	Total.

[To be signed.]

No bond other than the export bond heretofore provided shall be required for this entry; which bond having been duly executed by the party making entry, and the usual oaths taken, the collector, together with the naval officer, shall issue a permit, addressed to the inspector of the vessel by which said goods were imported, directing him to send said goods to the vessel in which they are to be exported, the import vessel being considered the warehouse.

The form of permit shall be as follows:

FORM No. 40.

PORT OF _____,
Custom-House _____, 18____.

To the Inspector at _____:

You will deliver to the surveyor for immediate exportation by the _____ to _____ [here describe the merchandise,] imported into this district on the _____ day of _____, 18____, in the _____, _____, master, by _____, from _____.

_____, Collector.

_____, Naval Officer.

The same order to surveyor to ship, and same return from said officer of shipment, required on this as on the usual export entry, Forms 36, 37.

This entry for warehouse and exportation will only be permitted when an opportunity exists for immediate export. If the goods cannot be reshipped immediately on arrival, they must go to public store or bonded warehouse as unclaimed, and remain until an opportunity offers, when entry in this form can be made.

ART. 86. [549.] Gunpowder and other explosive substances, the deposit of which in any public store or bonded warehouse is prohibited by law, may be entered, on arrival from a foreign port, for immediate exportation in bond by sea, pursuant to the forms above prescribed, but the articles must be, in all cases, transferred directly from the vessel in which imported to the vessel in which the exportation is to be made.

ART. 87. [478.] For the discharge of export bonds other than those given on transportation and export to Canada, or Mexico, the exporter must produce, within one year if the shipment be to any port of Europe or America, and within two years if to any port of Asia or Africa, a certificate under the hand of the consignee at the foreign port, describing the articles exported, and declaring that the same have been received by him from on board the vessel and when, specifying also the name and nation of the vessel from which they were

so received; which certificate shall be authenticated by the consul or agent of the United States residing at said port; or, in the absence of such officer, by two American merchants residing at such port; or, if there be no American merchants resident there, then by two respectable foreign merchants; which certificate shall be confirmed by the oaths or affirmations of the master and mate or other principal officers of the vessel, to be taken before the consul or commercial agent of the United States, if there be one; and if not, before some other person authorized by the laws of the country to administer the same. The forms of these certificates shall be as follows:

FORM No. 41.

Certificate of a consignee, declaring the delivery of merchandise at a foreign port.

I, _____, of the [town or city] of _____, merchant, do hereby certify that the goods or merchandise hereinafter described have been landed in this [city, town, or port,] between the _____ and _____ days of _____, from on board the _____, of _____, whereof _____ _____ is at present master, viz: [here describe the merchandise,] which, according to the bills of lading for the same, were shipped on board the _____, at the port of _____, in the United States of America, on or about the _____ day of _____, and consigned to [me or to us,] by _____ _____, of _____ aforesaid, merchant, [or by the master of said _____.]

Given under my [or our] hands, at the [city] of _____, this _____ day of _____, 18_____.
_____. _____.

FORM No. 42.

Oath, or affirmation, of the principal officers of a vessel, confirming the landing of merchandise at a foreign port.

PORT OF _____.

We, _____, master, and _____, mate, of _____, lately arrived from the port of _____, in the United States of America, do solemnly [swear, or affirm,] that the goods or merchandise enumerated and described in the preceding certificate, dated the _____ day of _____, and signed by _____, of the city of _____, merchant, were actually delivered at the said port, from on board the _____, within the time specified in the said certificate.

Sworn [or affirmed] at the city of _____, before me, this _____ day of _____, in the year _____.
_____. _____.

FORM No. 43.

Verification of the delivery of merchandise at a foreign port, to be executed by a consul or agent of the United States.

I, ——, (consul, or agent) of the United States of America, at the city of ——, do declare that the facts set forth in the preceding certificate, subscribed by ——, of the said city, merchant, and dated the —— day of ——, are, (to my knowledge just and true; or, are in my opinion just and true, and deserving full faith and credit.)

In testimony whereof, I have hereunto subscribed my name, [SEAL.] and affixed the seal of my office, at ——, this —— day of ——, 18—.

—, *Consul.*

FORM No. 44.

Verification of the delivery of merchandise, to be executed by American or foreign merchants, as the case may require.

We, ——, residing in the city of ——, do declare that the facts stated in the preceding certificate, signed by ——, of the said city, merchant, on the —— day of ——, are (to our knowledge just and true; or, are in our opinion just and true, and worthy of full faith and credit.) We also declare that there is (no consul or other public agent for the United States of America, or American merchants, *as the case may require*,) now residing at this place.

Dated this —— day of ——, at the city of ——.

[Signatures.]

CHAPTER VI.

OF TRANSPORTATION AND EXPORTATION TO THE DOMINION
OF CANADA AND TO MEXICO.

SECTION I.

Of the transportation and exportation of goods to the dominion of Canada.

ART. 88. [482, 483.] On the arrival at Portland, Boston, or New York, of any goods from foreign ports, intended for immediate transportation and exportation to the dominion of Canada, and which shall appear, by the invoices, bills of lading, and manifest, or other satisfactory evidence, to have been shipped to such port in the United States in transit and for exportation

as aforesaid, the consignee or agent may make entry in *triplicate*, setting forth particularly in such entry the route by which the goods are to be forwarded, whether by land or by water, and designating the last port in the United States from which the actual exportation is to be made, and the port or place in the adjacent province for which the goods are destined. The form of entry shall be as follows:

FORM No. 45.

Entry for immediate transportation and exportation in bond to Canada.

Entry of merchandise imported into this district by ——, on the —— day of ——, 18—, in the ——, —— master, from ——, to be exported in bond to ——, in Canada, by way of ——.

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Notable value of each package, as per invoice.				

[To be signed.]

This entry shall be verified by the oath or affirmation of the consignee or agent in the form following:

FORM No. 46.

I, ——, do solemnly, sincerely, and truly swear (*or affirm*) that the entry now subscribed with my name and delivered by me to the collector of the district of —— contains a just and true account of all the goods, wares, and merchandise contained in the several packages therein mentioned; that they are brought into this district solely for the purpose of being carried and transported by way of —— with the intention of being immediately carried without the limits of the United States, and are not intended, directly or indirectly, to be sold, alienated, exchanged, or consumed within the limits of the United States; and I do further swear (*or affirm*) that if I shall hereafter know that the whole or any part of said goods, wares, or merchandise shall have been sold, alienated,

exchanged, or consumed within the limits of the United States, I will immediately report the same, with the circumstances thereof, truly, to the collector of this district: so help me God.

PORT OF ____.

Sworn before me this ____ day of ____ 18____.

_____, Collector.

ART. 89. [484.] The entry having been compared with the invoice, and duly sworn to, and the duties estimated on the value of the invoice, the consignee or agent shall enter into bond, in the following form, in a penal sum equal to double the value of the goods and duties added:

FORM No. 47.

Bond for transportation and exportation to Canada.

Know all men by these presents, that we, ____, ____, ____, as principals, and ____, ____, ____, as sureties, are held and firmly bound into the United States of America in the sum of ____ dollars; for the payment whereof to the United States we firmly bind ourselves, our heirs, executors, administrators and assigns, jointly and severally, by these presents. Witness our hands and seals, at the port of ____, this ____ day of ____, eighteen hundred and ____.

Whereas certain merchandise, consisting of [*here describe the same as in entry,*] hath been imported and entered at the port of ____, for exportation to the dominion of Canada; and whereas an entry of the same for [*if the goods are in warehouse insert, withdrawal from warehouse for*] transportation and immediate exportation by the route, in the manner, and to the place of destination hereinafter mentioned, hath this day been duly made and deposited with the collector of customs at the port of ____, which said entry is numbered ____:

Now, therefore, the condition of the above obligation is such that if within ____ days from the date hereof the aforesaid merchandise shall be transported in the [*here name vessel, railroad, &c., and describe the route as designated in the entry,*] to [*here name frontier port from which exportation is to be made,*] and after being there duly inspected and examined according to the regulations of the Treasury Department for the time being, shall be thence exported to ____, in the said dominion of Canada, and shall not, or any part thereof, be relanded, consumed, alienated, or exchanged within the limits of the United States; and if, within the same time, the proofs and certificates required by law and by the regulations of the

Treasury Department for the time being, to show that the aforesaid conditions have been performed, shall be produced to and deposited with the collector of customs at the said port of _____, then this obligation is to be void, otherwise to remain in full force.

And the said obligors do further specially covenant and agree as aforesaid to and with the United States, that in case of failure to produce the proofs and certificates aforesaid within the time aforesaid, they the said obligors, or their personal representatives, will, well and truly pay or cause to be paid to the proper collecting officer of the United States at the port of _____, [here insert the port where the bond is executed,] as ascertained and liquidated damages, which shall be deemed to have accrued to the United States forthwith by reason of such failure, a sum equal to the amount of duties now legally chargeable upon the said merchandise, or upon so much thereof as shall not be proven, in manner aforesaid, to have been exported and delivered at the port of destination, together with interest in coin on the amount of such duties at and after the rate of six per cent. per annum, to be computed from the date of these presents, and in case of the relanding, consumption, alienation or exchange of the said merchandise or any part thereof within the limits of the United States, they will in like manner pay to such officer as liquidated and ascertained damages, which shall be deemed to have accrued to the United States forthwith by reason of the unlawful act, the value of the merchandise so relanded, consumed, alienated or exchanged, together with the legal duties chargeable thereon; such value to be ascertained and fixed in accordance with the dutiable value of the merchandise as shown by the above-mentioned entry.

_____ _____ [SEAL.]

_____ _____ [SEAL.]

_____ _____ [SEAL.]

Sealed and delivered in presence of—

_____ _____
_____ _____.

ART. 90. [485, 486, 487.] The collector shall thereupon issue a permit according to Form No. 40, directing the inspector having charge of the vessel in which the goods may have been imported, to send the same to the vessel or railroad car designated in the entry, except goods to be corded, sealed, or branded, as hereinafter provided for.

He shall also send one of the entries to the surveyor, with a direction thereon according to Form No. 36.

Upon the receipt of this order, the surveyor shall have the

packages carefully examined, and, if they be found to agree in all particulars with the description contained in the entry, and to be sealed or branded, if required, he will permit them to be laden on board the designated conveyance; and upon the lading being completed, make return of the fact in the following form, annexed to the entry:

FORM No. 48.

PORT OF _____,
_____ 18____.

I hereby certify that I have examined the packages of merchandise enumerated in the annexed entry, and, finding them to agree in all respects with the description thereof, and duly corded, sealed, and branded, they have been laden, under my supervision, on board the [here state the description of conveyance, and, if railroad carriage, the designation and number of car,] for _____, and secured by customs lock, (or seal, as the case may be.) I further certify that a manifest of the same has been delivered to the master (or conductor, as the case may be.)
_____, Inspector.

Immediately on the receipt of this return, the surveyor shall transmit the entry to the collector, who shall forthwith despatch the triplicate copy of the same to the collector, or other chief revenue officer, at the frontier port through which the exportation is to be made.

ART. 91. [488]. This form of entry will be allowed when it shall appear by the invoice, bill of lading and manifest, or other satisfactory evidence, that the merchandise was destined, when shipped at the foreign port, for immediate exportation to such destination, and consequently is not to be considered an importation into the United States within the meaning and intention of the law. In this view, it is not deemed necessary that the invoice should be accompanied by the oath of the owner and the consular certificate, or that the examinations required in other cases should be made by the appraisers. Nor is it necessary that a copy of the invoice should be transmitted with such entry to the frontier port. A careful and rigid examination of the packages, however, must in all cases be made at both ports for the purpose of fully identifying them; and they must remain uninterruptedly in the custody of the customs officers until their actual exportation from the last port on the frontier.

ART. 92. [489.] All merchandise entered and exported to the Canadian dominion under this form and the other forms of entry given in these instructions when the transportation

is made through the territory of the United States, whether by land or by water, must be secured in the following manner: The collector before delivery will have all goods in boxes, cases, bales, or casks corded, and a lead seal attached thereto; all cigars in small boxes packed in cases and corded and sealed as above. Wines and distilled spirits in casks or other packages must have the number of bung or other holes in each package legibly branded on the exterior, and all such holes must be sealed to prevent adulteration or alteration in transit. The expense of sealing, branding, and encasing must be paid by the owners before delivery. The triplicate entry and manifest, forwarded as herein provided for, will specify particulars of sealing and branding.

It will in most cases be necessary, in order to carry into effect these regulations as respects cording, sealing, branding, and encasing, that the goods be taken to a bonded warehouse to have the labor performed. If so, the goods must be sent from the ship to the store under the following permit, issued in lieu of Form No. 40.

FORM No. 49.

PORT OF _____,
Custom-House, _____, 18____.

To the Inspector at _____:

You will send to bonded warehouse _____ the following merchandise, imported by _____, in _____, from _____. to be [here insert "corded and sealed," or "branded, and sealed," or "cased, corded, and sealed," as the case may be.] _____, [here insert the description of merchandise,] and to be immediately exported to _____ by way of _____.

_____, Collector.

_____, Naval Officer.

When the proper labor is performed, they will be sent to the railroad car or other conveyance, under the usual permit, Form No. 35.

If, however, the labor can be performed on board the vessel with safety to the revenue, it may be considered a warehouse for that purpose, and when the labor is performed, the goods can be sent direct from the vessel to the railroad car or other conveyance. It is recommended by the department that foreign shippers of merchandise destined for transit to Canada have their packages corded before shipment, in readiness to have the seals attached immediately on arrival, and do away with the necessity of sending them to store. If the exportation to Canada be entirely by sea, the cording, sealing, casing,

and branding will not be required; but in all cases of exportation by land or by water through the limits of the United States a strict adherence to these regulations will be required.

ART. 93. [495.] In all cases of exportation in the manner herein provided, the master or conductor of the vessel, railroad carriage, or other vehicle, shall be provided with a manifest of the goods laden on board such conveyance, particularly describing the same, the route, frontier port of exportation and foreign port of destination, and duly certified, under seal, by the collector of the customs under whose supervision such goods were laden, which shall be forthwith delivered on arrival to the collector or other chief revenue officer of the frontier port. Said manifest shall be in the form following:

FORM No. 50.

Special manifest of merchandise in bond laden on car No. _____, of the _____ railroad, at _____ for transportation and exportation to [foreign port,] through the United States by way of [here specify route with precision and frontier port through which exportation is to be made.]

Marks.	Nos.	Packages.	Contents.	Consignor.	Consignee.

[To be signed by shipper.]

_____, 18—.

PORT OF _____,
Custom-House, _____, 18—.

I certify that the packages above described have been laden upon the car specified, and that the said car has been duly secured and sealed, as appears from the inspector's certificate filed at the custom-house.

[SEAL.]

_____, Collector.

ART. 94. [497.] On the arrival of the merchandise at the frontier port designated in the entry, and the due delivery of the manifest by the master or conductor, the collector or other proper officer of the customs shall immediately remove the seals or locks from the car, and carefully inspect and examine the packages by the manifest, to ascertain whether they agree with the description contained therein, and whether they have been in any way violated. The same comparison and examination will also be made of the cordage, sealing, and

branding, to see that no alteration or fabrication of the seals or brands has taken place. Should the goods be found not to agree with the manifest, or should there be any reason to believe that any violation, alteration, or fabrication has occurred, the collector will take immediate possession of the goods, and send a statement of the case to this department, at the same time notifying the collector of the port from which the goods were forwarded. If the packages, however, be found to agree in all respects with the manifests, the cords, seals, and brands unbroken and intact, the collector or other officer will permit the same to be sent forward without detention to their destination in the province designated. Should the merchandise arrive at the frontier port before the receipt of the triplicate entry, it will not be detained there for that reason, but will be inspected and checked by the manifest. When the entry shall have been received, it will be compared with the manifest or manifests, and if it shall appear that all the packages described therein have passed inspection, and have been duly delivered to be forwarded to their final destination, the collector shall then, and not before, furnish to the exporter or his agent a certificate, in the following form:

FORM No. 51.

PORT OF _____,
Custom-House, _____, 18____.

I hereby certify that the packages of merchandise described in an entry made at _____, on the _____ day of _____, by _____, for exportation to _____, in Canada, have been duly inspected at this port, and delivered for exportation as aforesaid:

Marks.	Numbers.	Description of goods.

_____, Collector.

He shall also transmit a duplicate of this certificate to the collector of the port from which the goods were forwarded.

ART. 95. For the cancellation of his bond, the exporter shall produce, within sixty days from the date thereof, a certificate, under the hand and seal of the collector or other chief revenue officer of the Canadian port, that the merchandise described in such bond has been landed, duly entered at the custom-

house at said port, and the duties imposed thereon by the laws of the dominion fully paid, or secured to be paid. The form of this certificate shall be substantially as follows:

FORM No. 52.

PROVINCE OF ____.

I, ____ —, do hereby certify that the goods, wares, and merchandise herein described, imported into this province from ____, by way of ____, were landed at the port of ____, and duly entered at the custom-house here on the ____ day of ____, 18____, and that the duties imposed by the laws in force in this province upon said goods have been paid, or secured to be paid, in full, viz:

Marks.	Numbers.	Description of goods.	Date when entered.

In witness whereof, I have hereunto set my hand and seal of office, this ____ day of ____, 18____.

[SEAL.] _____, *Collector.*
(Or other chief revenue officer.)

Upon the receipt of this certificate, together with either the original or duplicate certificate of inspection at the frontier port, the collector shall forthwith cause the bond to be cancelled.

ART. 96. [490.] Merchandise offered for immediate transportation and exportation under these regulations, and alleged to have been imported with that object, but which does not appear by the invoice, bill of lading and manifest, or other satisfactory evidence to have been so intended at time of shipment from the foreign port, must be treated as merchandise imported into the United States for home consumption; and all the requirements of law and these instructions, in reference to merchandise so imported, must be complied with, and entry made for warehouse. Such merchandise, after having been examined, the dutiable value ascertained, and the additional duty, if any be incurred, paid, may, however, be withdrawn from warehouse and exported to said provinces in the manner hereinafter prescribed.

ART. 97. Merchandise imported at any other than the designated ports on the seaboard or frontier, even though destined by manifest and invoice or bill of lading for immediate expor-

tation to Canada, cannot be exported under this form of entry except by sea. If it be desired to transport such goods for exportation through any part of the United States, regular warehouse and transportation entry must be made at the port of arrival, and rewarehouse and exportation entry at the port of exit, and the same is true respecting goods imported at the designated ports which it is desired to forward by a route not herein designated.

ART. 98. [496.] Merchandise entered for exportation in this manner through the United States to Canada may be forwarded from Portland, Boston, or New York, by the bonded railroad routes designated in Art. 79, or from New York by water through Albany to Buffalo, or via Whitehall to Rouse's Point.

ART. 99. The ears, vessels, or boats upon which such merchandise is laden must contain no other goods, and must be secured and sealed or locked in the same manner as cars conveying goods coastwise across foreign territory, and they must pass through by a continuous route from the port of importation to the port of exportation without delay, and without being opened.

ART. 100. If the merchandise goes by either of the water routes, it must be conveyed in vessels or boats specially bonded for that purpose in the manner following: Whenever it is desired to employ a boat or vessel in the carrying of merchandise in bond for exportation through the United States to Canada, application must be made to the collector, describing the boat or vessel, and specifying her owners and the route upon which she is to be employed; the collector will require the warehouse superintendent to examine and certify as to her fitness, and will, if he approve the application, forward it to the department with the certificate of the warehouse superintendent. If the request is granted by the department, a bond will be executed according to such form as shall be in each case prescribed, and a copy transmitted to the department for approval.

ART. 101. [491.] Merchandise which has been duly entered for warehousing may be withdrawn from warehouse at the designated ports for transportation and exportation under these regulations by any of the designated routes, either by water or by land; provided always, that the regulations herein-before prescribed for ordering, sealing, casing, and branding be faithfully complied with. If it be desired to forward the goods by any route not herein designated, the transportation and exportation entry cannot be combined, but entry must be

made for transportation to the frontier port, and a regular rewarehouse and exportation entry there made.

ART. 102. [492.] The entry for withdrawal from warehouse for transportation and exportation as aforesaid shall be in the following form, such entry to contain a description of the route particularly set forth:

FORM No. 53.

Withdrawal entry from warehouse for transportation and exportation in bond to Canada.

Entry of merchandise to be withdrawn from warehouse by _____, which was imported by _____ into this district on the _____ day of ____, 18____, in the _____, _____, master, from _____, and to be exported to _____, in the dominion of Canada, by way of _____.

[To be signed.]

If withdrawn by other than the party who warehoused the goods, the same authority will be required as in other cases. The entry must be made in triplicate, and verified by the oath or affirmation of the exporter, according to Form No. 33.

Whereupon the collector and naval officer shall estimate the duties, and the exporter shall enter into bond in a penal sum equal to double the duties on the goods, with security satisfactory to the collector, and according to Form No. 47.

Upon the execution of this bond the collector will issue a permit, to be countersigned by the naval officer, where there is one, addressed to the storekeeper, directing him to cause the packages to be duly corded, sealed, cased, or branded, as before provided, and to deliver the same to the surveyor for exportation. The permit shall be in the following form, viz:

FORM No. 54.

PORT OF _____,
Custom-House, _____, 18____.

To the Storekeeper of the Port:

You will deliver to the surveyor, first causing the same to be [*here insert corded, sealed, branded or sealed, as may be,*] for exportation to _____ by way of _____, [*here describe merchandise,*] imported into this district on the _____, 18____, by _____ _____, in the _____, whereof _____ was master, from _____, and warehoused according to law.

_____, Collector.

_____, Naval Officer.

From this point the proceedings are identical with those prescribed above in respect to merchandise entered for immediate exportation to the dominion without warehousing.

ART. 103. [499.] The forms of entry and the regulations in regard to merchandise imported into the designated ports on the seaboard, in transit and for exportation to Canada, will also be used and applied at the ports on the frontier where the designated routes enter the United States to goods imported into those ports from Canada for transit and exportation through said seaboard ports to foreign countries.

SECTION II.

Of transportation and exportation to Mexico.

ART. 104. [500-3] Merchandise duly entered and bonded at any port of the United States may be withdrawn for immediate exportation in bond to San Fernando, Paso del Norte, and Chihuahua, and be transported by water to Galveston, Corpus Christi, or Lavaca in the Saluria district, in Texas, and thence inland by the routes indicated below.

1st. From Galveston, by way of Alleytown and Gonzales, to San Antonio, and thence by way of Eagle Pass, Presidio del Norte or San Elizario, to the destination in Mexico.

2d. From Lavaca to San Antonio, and thence as above.

3d. From Corpus Christi, by way of Goliad, to San Antonio, and thence as above.

4th. From Corpus Christi direct to Mexico, by way of Laredo, Roma, or Rio Grande City.

No variation from these routes must be admitted, nor any different route taken, without the express previous sanction of the department.

ART. 105. [504, 505.] In consideration of the long inland trans-

portation and the risk of injury and defacing of the marks on the packages, thereby rendering the identification difficult, if not impossible, the packages must be corded, and a lead seal attached thereto, as required for goods destined for Canada, at the expense of the exporter, under the direction of the store-keeper, before leaving the warehouse.

Each package shall also be marked, under direction of the storekeeper, and before the goods are delivered from the warehouse, with these words: "Port of _____, in bond for _____," [naming the port or place of destination in Mexico.]

ART. 106. [506.] The entry for withdrawal from warehouse for exportation inland to ports and places in Mexico, by either of these routes, shall be in triplicate and in the following form:

FORM No. 55.

Withdrawal entry for transportation and exportation in bond to Mexico.

Entry of merchandise to be withdrawn from warehouse by _____, which was imported by _____ into this district, in the _____, master, from _____, and to be transported to [here indicate the port of unloading on the coast,] and thence exported to _____, in Mexico, by way of [here describe the route accurately.]

Marks.	Numbers.	Packages and contents.	Quantity.	Per cent.	Total.	Dutiable value of each package.				

[To be signed.]

This entry shall be verified by the oath or affirmation of the exporter in the following form:

FORM No. 56.

DISTRICT OF _____,
Port of _____.

I, _____, do solemnly, sincerely, and truly swear, that the goods, wares, and merchandise described in the within

entry, now delivered by me to the collector of the customs for the port of _____, are truly intended to be exported in bond by me to the port of _____, in Mexico, by way of _____, and are not intended to be consumed within the limits of the United States without payment of duties according to law. I further swear that, to the best of my knowledge and belief, the said goods, wares, and merchandise are the same in quality, quantity, value, and package, wastage and damage excepted, as at the time of importation: so help me God.

_____.

Sworn to this _____ day of _____, before me.

_____, Collector.

ART. 107. The exporter shall then enter into bond, in a penal sum equal to double the duties on the goods, with security satisfactory to the collector according to the following form:

FORM No. 57.

Bond upon transportation and exportation to Mexico.

Know all men by these presents, that we, _____, _____, as principals, and _____, _____, as sureties, are held and firmly bound into the United States of America in the sum of _____ dollars; for the payment whereof to the United States, we firmly bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, by these presents; as witness our hands and seals at the port of _____, this _____ day of _____, eighteen hundred and _____.

Whereas, certain merchandise consisting of [*here describe in accordance with the entry*] hath been heretofore imported and entered for warehousing at the port of _____;

And whereas, permission is desired, under the laws and regulations in such case made and provided, to transport and export the said merchandise to Mexico, without payment of duties thereon, and a special manifest, as required by such regulations, together with an entry of said merchandise for such transportation and immediate exportation by the route, in the manner and to the place of destination hereinafter mentioned, have this day accordingly been made and deposited with the collector of customs at the port of _____, which said entry and special manifest are numbered _____.

Now, therefore, the condition of this obligation is such, that if within _____ from the date hereof, the aforesaid merchandise shall be transported in _____, [*here name the vessel*], whereof _____ is at present master, and the duplicate

of said special manifest delivered to the proper officer of customs at the port of —— immediately on arrival; and if the said merchandise shall be transported thence overland to —— in Mexico by way of ——, [here name the route and frontier port by which the goods are to enter Mexico,] and if said merchandise shall be duly presented and submitted, with the manifest, for the inspection and examination of each inspecting officer of the customs stationed *en route*, before passing the limits of the United States, and shall thereafter be duly landed and delivered at —— in Mexico, and shall not, or any part thereof, be relanded, consumed, alienated or exchanged within the limits of the United States, except upon due entry and withdrawal for consumption on payment of duties at any port of entry or delivery on the said route, in case the obligors, their agents or consignees shall so elect, and if, within the time limited as aforesaid, the said obligors shall produce or cause to be produced and deposited with the collector of customs at the said port of withdrawal, the certificates and other proofs required by law and by the regulations of the Treasury Department for the time being, to show the performance of the aforesaid conditions, or the entry and withdrawal of said merchandise for consumption on payment of duties at any such port of entry or delivery as aforesaid, then this obligation to be void, otherwise to remain in full force.

And the obligors aforesaid do further, in manner and form aforesaid, specially covenant and agree to and with the United States, that in case of failure to produce, within the time limited as aforesaid, the required certificates and other proofs of the transportation and exportation aforesaid, or of the entry and payment of duties as aforesaid, they, the said obligors, their heirs and personal representatives will, well and truly pay or cause to be paid to the proper collecting officer of the United States, at the port of withdrawal, as ascertained and liquidated damages, which shall be deemed to have accrued to the United States forthwith by reason of such failure, a sum equal to the amount of legal duties now chargeable upon the aforesaid merchandise or upon so much thereof as shall not be proven in manner aforesaid to have been duly transported, exported and delivered as aforesaid, or to have been entered for consumption as aforesaid, together with interest thereon in coin at and after the rate of six per centum per annum, to be computed from the date of the shipping permit at the port of withdrawal.

And the said obligors do further in like manner specially covenant that in case the said merchandise or any part thereof shall be relanded, consumed, alienated or exchanged contrary

to the terms and conditions in this obligation expressed, they, their heirs and personal representatives, will in like manner pay or cause to be paid, as ascertained and liquidated damages, which shall be deemed to have accrued to the United States forthwith by reason of such breach, the dutiable value of the merchandise so relanded, consumed, alienated or exchanged, together with the legal duties now chargeable thereon and to be added thereto.

_____. [SEAL.]
_____. [SEAL.]
_____. [SEAL.]

Signed, sealed and delivered in presence of—

_____.
_____.

ART. 108. This bond having been duly executed, a permit will be issued in the following form, signed by the collector, and countersigned by the naval officer, if any, directing the store-keeper to deliver the goods to the surveyor:

FORM No. 58.

PORT OF _____,
Custom-House, _____, 18_____.
To the Storekeeper:

You will deliver to the surveyor of the port for exportation [*here describe merchandise,*] imported into this district on the _____, 18_____, by _____, in the _____, _____ master, from _____, after seeing that the packages are duly corded and the custom-house seal attached, and that they are marked as in bond for exportation, as required by the regulations for transportation in bond and for export inland to Mexico.

_____, Collector.

_____, Naval Officer.

The collector will hand one of the entries to the surveyor with directions thereon according to Form No. 36.

Upon the receipt of this order, the surveyor will designate an inspector for the discharge of this duty, who shall carefully examine the packages, and if they agree in all particulars with the description in the entry, he shall make return in the following form, annexed to the entry:

FORM No. 59.

PORT OF _____,
_____ 18_____.
I hereby certify that I have examined the packages of merchandise enumerated in the annexed entry, and finding them

to agree in all respects with the description thereof, and to be duly corded, sealed, and marked, they have been laden under my supervision on board the _____, _____ master, for _____, and a duly certified manifest of the same has been delivered to the master.

_____, *Inspector.*

ART. 109. [507.] The manifest shall be in triplicate, similar in form to Form No. 50, and shall contain a description of the marks, numbers, packages, or quantities, by whom shipped, to whom consigned, and the route by which the merchandise is to be transported, and shall be certified under seal by the chief officer of the customs at the port of shipment; the triplicate shall be forwarded by mail, duly certified, to the chief customs officer at the port of transshipment.

ART. 110. The triplicate copy of the entry shall be forthwith despatched by mail to the chief officer of the customs at the seaport where the unlading is to take place, accompanied by a copy of the invoice and liquidation of duty as in ordinary cases of transportation in bond within the United States.

ART. 111. Immediately on arrival of the vessel containing the merchandise at the port of transshipment, the special manifest shall be delivered by the master to the chief officer of customs, who shall examine the packages and compare the marks and numbers with the manifest and entry.

If found correct, and if the seals and packages remain unbroken, the chief officer shall certify to that effect on the back of the special manifest, and indorse thereon a permit for the goods, accompanied by the manifest, to go forward to the next port of inspection on the route, forwarding at the same time the entry and invoice with the triplicate manifest properly indorsed to the next inspecting officer on the route.

ART. 112. On arrival at the next port, a similar examination will be made, and a similar certificate and permit appended to the manifest; and so on; the officer at the frontier port certifying to the actual exportation, and returning one copy of the manifest to the owner or agent, and the other duly certified to the collector at the port of withdrawal.

ART. 113. Such merchandise may be withdrawn at any port on the route where there is an officer authorized to receive duties, under the usual formalities, for consumption on the payment of duties, and a certificate from the collector or deputy at such port describing the merchandise, and stating that it has been withdrawn for consumption and duties paid, shall be sufficient to cancel the bond given at the port of withdrawal.

The deputy collector at San Antonio is hereby clothed with all the powers of a collector respecting the entry, warehousing, and withdrawal of merchandise, and the collection of duties thereon.

ART. 114. The proof of due landing in Mexico will be certificates in Forms 41, 43, and 44, according to the requirements in other cases, accompanied by the special manifest bearing the certificates of the customs officers on the route, as herein required, to be presented to the collector at the port of withdrawal within the time limited in the bond.

ART. 115. [511.] The customs officer at each of the inspection stations established by law or the regulations of the department, on the several authorized inland routes for the transportation of bonded goods to Mexico, will, on the first of January and July of each year, make a report to the department of all trade that has passed under inspection during the preceding half year, stating the number of packages, description of goods, their value, and the name of the exporters, and the port from which withdrawn, and date of such withdrawal.

ART. 116. [512.] By the fourth section of the act of August 30, 1852, authorizing the exportation of merchandise in bond by certain routes to Mexico, it is provided that no goods, wares, or merchandise exported out of the limits of the United States, according to the provisions of that act, shall be voluntarily landed or brought into the United States; and that, on being so landed or brought into the United States, they shall be forfeited; and that the same proceedings shall be had for their condemnation and distribution of proceeds as in other cases of forfeiture of goods illegally imported; and every person concerned in the voluntary landing or bringing such goods into the United States shall be liable to a penalty of four hundred dollars.

ART. 117. [513.] It will be necessary to maintain great vigilance along the frontier of the Rio Grande, to prevent illegal introduction of merchandise into the United States. In every case of this description that shall be discovered, the full penalties of the law must be rigorously enforced, and the proper legal steps to that end will be immediately adopted.

ART. 118. [498.] Merchandise imported in transit and for exportation, as provided in this chapter will appear in the warehouse accounts at the port of importation as goods warehoused and exported, and goods withdrawn from warehouse in pursuance of these regulations, for exportation to Canada or Mexico, will also be credited as exported in the same manner at the port where the entry is made for transportation and exportation. The daily record of these entries will be so kept that

statements of the merchandise thus imported and exported can be rendered monthly to this department by collectors of the ports of importation, according to the forms hereinafter prescribed.

The collectors of frontier ports, through which the goods pass, on their way to Canada or to Mexico, will make returns also, monthly, of the goods inspected at such ports, in a form similar to that required in case of goods entered for rewarehousing.

CHAPTER VII.

OF SUNDRY ANOMALOUS WITHDRAWALS FOR PECULIAR PURPOSES AUTHORIZED BY SPECIAL STATUTORY PROVISIONS.

SECTION I.

Printing of silks, and the remanufacture and repair of railroad iron in bond.

ART. 119. [479, 480, 481.] Silks in bond may be withdrawn from warehouse to be colored, printed, stained, dyed, painted, or stamped, the collector taking a deposit in money equal to the amount of duties ascertained to be payable; which deposit shall be refunded if the goods aforesaid shall be returned to the warehouse, repacked in the original condition, and according to original marks and numbers, within 60 days from date of delivery thereof. Each package shall, before the same be delivered from warehouse, be opened and examined by the proper officer of the customs, and the contents thereof measured or weighed, and the quality thereof ascertained, and a sample of each piece thereof reserved at the custom-house, and a particular account or registry of such examination shall be entered on the books of the custom-house. On the return of said goods, if the collector shall be satisfied that the contents of each package are the identical goods imported and registered as aforesaid, and not changed or altered, except by being colored, dyed, stamped, stained, painted, or printed, as aforesaid, he shall thereupon refund the deposit as aforesaid, and said goods shall be entitled to the same privileges as if in original condition, as per 4th section act 22d May, 1824.

The entry for delivery of silks for this purpose shall be in duplicate, as follows:

FORM No. 60.

Withdrawal of silks for dyeing, &c.

Entry of silks intended to be withdrawn from warehouse for dyeing, coloring, printing, painting, or stamping, under the provisions of act 22d May, 1824, and treasury instructions, which were imported into this district on the — day of —, 18—, in the —, — master, from —.

Date.	Description of merchandise.	Duty, percent.	Duty, percent.	Total.	Dutiable value of each package.

[To be signed.]

On the same estimate of duties being made as required in withdrawal entries for payment of duties, and the goods being duly entered on the books as withdrawn for printing, &c., the party making entry will deposit with the collector a sum equivalent to the duties thus estimated. Whereupon a permit will issue in the following form, to be countersigned by the naval officer:

FORM No. 61.

DISTRICT OF —,

Custom-House, —, 18—.

To the Warehouse Superintendent:

You will have the following described silks, withdrawn from warehouse by —, in order to be printed, painted, stamped, dyed, or colored, and which were imported by —, in the —, from —, viz: [here describe the merchandise] sampled and weighed, or measured and examined, as required by the act of 22d May, 1824, and treasury instructions, and deliver the same to —, to be returned to the warehouse from whence withdrawn within sixty days from this date.

—, Collector.

—, Naval Officer.

On the return of the goods within the time specified the identity of the goods must be established by the oath of the owner or consignee, and by the affidavit of the proprietor or

foreman of the establishment where the work has been done. They shall then be examined by the warehouse superintendent, and if found to agree with the samples retained he shall issue a certificate in the following form:

FORM No. 62.

DISTRICT OF _____,

Custom-House, _____, 18____.

I hereby certify that the following described goods, returned to warehouse by _____, are the same goods withdrawn by _____, on the _____ day of _____, 18____, to be printed, painted, stamped, dyed or colored. [Here describe the merchandise.] I also certify the said goods are in the same condition as when withdrawn, except by being printed, painted, stamped, dyed or colored.

_____, _____, Warehouse Superintendent.

On the presentation of this certificate, the deposit shall be refunded and the withdrawal entry cancelled.

Goods withdrawn under this entry and permit will be considered in the accounts as still in warehouse, the entry and deposit being made only to secure the return of the goods. If the goods are not returned within the period specified in the entry, the same will pass into the accounts as a regular withdrawal entry for consumption, and the deposit will go into the accounts as duties received.

ART. 120. In case of old and worn railroad iron imported to be remanufactured or repaired, under the provisions of the 27th section of the act of March 2, 1861, entry in the usual form will be made, on arrival, for warehouse and immediate withdrawal for that purpose. The oath upon this entry will be as follows:

FORM No. 63.

I, _____, do solemnly, sincerely, and truly swear (or affirm) that the within entry now subscribed with my name, and delivered by me to the collector of the district of _____, contains a just and true description and account of the property therein mentioned; that the quantity and value of the same are correctly and truly stated, according to the best of my knowledge and belief; and that the railroad iron therein mentioned has become partially or wholly worn by use to such extent as to require to be repaired or remanufactured, and is brought into this district solely for the purpose of being repaired or remanufactured, with the intention of being immediately withdrawn, exported, and carried out of the United

States, after the same shall have been repaired or remanufactured; and that the said iron is not intended, directly or indirectly, to be sold, exchanged, consumed, or used within the limits of the United States. And I do further swear, that if I shall hereafter know that the whole or any part of the said railroad iron shall have been sold, exchanged, or used within the limits of the United States, I will immediately report the same, with the circumstances thereof, to the collector.

— — — — —

PORt OF — — —

Sworn before me this — day of — — —, 186—.

— — — — —, Collector.

Like formalities will be observed as in case of silks, according to the preceding article, and the amount of the duty will be in like manner collected and retained as a *special deposit* to be returned on the exportation of the iron.

On the return of the iron, with due proof of its identity, as in the case of silk, entry will be made in the usual form for immediate rewarehouse and exportation, and the usual warehouse exportation bond executed, whereupon the deposit will be refunded.

The privilege accorded by the law extends only to iron rails, or bars for railroads, which have been laid down and used on the track of a railroad to such extent as to require repair or remanufacture.

In all cases the withdrawal and exportation of such repaired or remanufactured railroad iron must be made at the port where it was originally imported, and within six months from the date of importation. Otherwise the special deposit will be, at the expiration of that period, paid into the treasury as duties received.

The iron must in all cases be weighed on its withdrawal for remanufacture or repair, and also on its return for exportation.

SECTION II.

Of withdrawal of salt to be used in curing fish.

ART. 121. Imported salt entered for warehouse may be withdrawn, pursuant to the provisions of the 4th section of the act of July 28, 1866, to be taken on board vessels licensed for the fisheries, under bond, to be used in curing fish.

The form of entry will be as follows:

FORM No. 64.

Withdrawal entry of salt to be used in curing fish.

Entry of salt intended to be withdrawn from warehouse to be used in curing fish, under the provisions of section 4, act July 28, 1866, by ——, and to be shipped by him on board the ——, ——, master, licensed for the fisheries. Said salt having been originally imported into ——, by ——, in the ——, ——, master, from ——, on the — day of ——, 18—. [If the withdrawal be made at a port other than the port of importation, here add a statement of the manner in which the salt came to such port.]

Marks.	Numbers.	Description and packages.	Quantity.	Rate of duty.	Dutiable value.	Duty.
—	—	—	—	—	—	—

[To be signed.]

I do solemnly, sincerely, and truly swear that the salt described in the within entry, now delivered by me to the collector of customs for the port of ——, is truly intended to be used in curing fish taken on board said —— during the fishing season of eighteen hundred and ——, and is not intended to be reexported within the United States without proper permit. I further swear that, to the best of my knowledge and belief, the said salt is the same in quality, quantity, and value, wastage and drainage excepted: so help me God.

— — — — —

PORT OF ——.

Sworn to this —— day of ——, 18—, before me.

— — — — —, Collector.

The bond will be in the form following, in a penal sum equal to the full value of the salt:

FORM No. 65.

Know all men by these presents, that we —— ——, as principals, and —— and ——, as sureties, are held and

firmly bound unto the United States of America in the sum of —— dollars; for the payment whereof to the United States we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents; as witness our hands and seals this — day of —, eighteen hundred and —.

The condition of this obligation is such that, whereas there has been laden on board the —, of which — is master, to be used in curing fish taken by the said vessel, — net pounds of imported salt in bond, as appears by the certificate of the inspector of customs at the port of —, lodged in the office of the collector of customs for the district of —.

If, therefore, the said salt shall be actually used in curing fish taken by the said vessel, according to the requirements of the regulations of the Treasury Department of the United States, and shall not be relanded in the United States without proper entry or permit at the port of withdrawal, agreeably to the aforesaid Treasury Regulations; and if the proofs required by the Secretary of the Treasury of the due consumption of the said salt, in the manner herein specified, shall be produced to the collector of customs for the time being of the port of —, on or before the first day of January next after the date hereof, then this obligation shall be void and of no effect; otherwise of full force and virtue.

—. [SEAL.]
—. [SEAL.]
—. [SEAL.]

Signed, sealed, and delivered in presence of us—

—.
—.

ART. 122. The proceedings under this entry will, in all other particulars, be in accordance with the regulations governing withdrawal entry for exportation, except so far as relates to the rate of fees for weighing. When salt is withdrawn under this form of entry in quantities less than the entire importation, the party making the withdrawal must of course pay the expense of weighing. The weigher's fees in such cases will be the ordinary fees for the "measurement of salt" under the acts of March 2, 1799, and April 26, 1816.

ART. 123. Salt so withdrawn must be actually laden on board the designated vessel, and must not be taken in quantities greater than the probable bona fide requirements of the vessel upon the voyage.

ART. 124. In order to cancel the foregoing bond there must be presented to the collector before whom it was executed, on

or before the first day of January next after the date of the bond, the oath of the master of the vessel, and of at least one other person employed on board the vessel during the voyage on which it is claimed the salt was used, stating the quantity of fish taken and cured, and the quantity of salt used, in the form following:

FORM No. 66.

Personally appeared before me _____, collector of customs, at the port of _____, this _____ day of _____, 18_____, _____, master of the _____, and _____, _____ on board the same, who being by me duly sworn, severally depose and say that they were present on board the said vessel in the capacities above indicated, respectively, from the _____ day of _____, 18_____, to the _____ day of _____, 18_____, and that during that period of time, [*here state kind and quantity,*] fish were taken and cured on board the said vessel, and _____ pounds of salt were actually used in curing the same. Deponents further swear that of the salt taken on board the said vessel in bond, to be used in curing fish during the period of time aforesaid, none has been relanded within the limits of the United States without due entry and permit, as required by the regulations of the Treasury Department.

_____, _____, *Master.*
_____, _____, _____.

_____, _____, *Collector.*

The collector will also require such additional corroborative evidence as may be sufficient to satisfy him that the salt has been in fact used in good faith as represented. If he finds all the salt to have been used he will cancel the bond. If a balance remains unexpended he will, before cancelling the bond, require the duties to be paid upon it, unless the owner desires to avail himself of the provisions of the succeeding article.

ART. 125. Salt brought back unused may be relanded upon a regular rewarehouse entry and stored in bonded warehouse under the usual regulations. In such cases care must be taken to preserve upon the entry the date of *original* importation, so that warehousing privileges shall not be extended beyond the legal limit of three years from such original importation.

ART. 126. If desired by the owners the department will, on application by them through the collector, grant, in proper cases and under suitable precautions, an extension of time upon bonds given under this section, together with permission to retain the residuum of salt, so brought back from a voyage, on board the fishing vessel, to be taken out again for fishing

purposes the ensuing season. Application must be specially made in such case, and accompanied by an expression of opinion concerning it by the collector. In case the bond is thus extended there will be indorsed upon it a statement of the fact and of the quantities of salt used and remaining, and the written assent of the sureties over their signatures. If the sureties are absent or decline to acquiesce in the extension, a new bond will be required or payment of duties enforced.

ART. 127. In case the bond is cancelled the mode of cancellation will be indorsed upon it, together with the quantities of salt used and remaining, and the amount of duties paid, if any.

CHAPTER VIII.

OF UNCLAIMED AND GENERAL ORDER GOODS AND THE SALE OF GOODS LIABLE TO BE SOLD.

ART. 128. [537.] All goods unclaimed by the owner or consignee at the expiration of the period allowed by law for the discharge of the vessel in which the same may have been imported, and all goods of which the entry shall be at that time for any cause incomplete, so that the duties thereon are not paid or secured, will be forthwith taken possession of by the collector and deposited as hereinafter directed.

ART. 129. And, in any case, one day after receiving notice of the consent of the owner or master of the vessel or of the owner or consignee of the goods, the collector may take like possession of the goods and deposit them in public store or bonded warehouse.

ART. 130. But merchandise imported in steam vessels, appearing by bill of lading to be deliverable immediately after entry of the vessel, may be taken like possession of immediately.

ART. 131. [537.] Goods taken possession of in accordance with the provisions of the foregoing articles will be deposited by the collector in public stores of class one if there be any such at the port. If there be no such stores, then such goods shall be deposited in some bonded warehouse of the third class, specially designated for the purpose by the collector, with the approval of the Secretary of the Treasury. In either case storage at the ordinary rates, and all expenses, must be paid by the owner or consignee, or from the proceeds, if the goods are sold as unclaimed.

ART. 132. [539.] In all cases where the collector may be called upon to exercise the discretion given him in the foregoing

articles; or whenever it may be necessary, on account of a vessel being leaky, or from other cause or casualty, to take possession of her cargo, as required by the 60th section of the act of March 2, 1799, he will require, as a condition of granting the permit for discharge, the right to order the vessel to be removed, at the expense of the owner, to such place, wharf, or pier, adjacent to the stores, as may be most convenient for unlading the goods, and their safe and economical storage; and in all cases when unclaimed goods are so taken possession of by the collector, the permit shall be in the following form:

FORM No. 67.

DISTRICT OF ——,
Custom-House, ——, 18—.

To the Inspector on board the —— :

You will send to —— all goods remaining on board the ——, from ——, for which no order or permit has been received at this date, excepting gunpowder, and other explosive substances, which you will retain on board, and give notice thereof to this office.

— — —, Collector.

ART. 133. [531.] At any time within one year after their importation goods so taken possession of may be claimed and entered for warehouse or consumption in the same manner as other goods, but if so claimed and entered for warehouse the liability to additional duty will attach at the expiration of one year from the date of *importation*, not of *entry*. But if not so entered within one year they must be sold at public auction at some public store or bonded warehouse at the next ensuing quarterly sale distant not less than three weeks.

ART. 134. Goods, also, duly bonded, remaining in warehouse without payment of duties for the space of three years from the date of original importation must be in the same manner sold at the first quarterly sale, thereafter, distant not less than three weeks.

ART. 135. [536.] Regular quarterly sales of such goods will be made between the 1st and 10th of each January, April, July and October.

ART. 136. [532.] Before any such goods shall be sold as aforesaid, they must be appraised, at their foreign dutiable value in coin, by the appraisers of the United States, if there be any at the port, or if none, by two merchants, to be designated and sworn by the collector for that purpose. Descriptive catalogues of said goods must be prepared, specifying the marks, numbers, and description of the packages, their contents and appraised value, the name of the vessel and master in which,

and of the port or place whence, imported, and the time when, and the name of the person or persons to whom said goods were consigned on the manifest; and notice of such sale containing all the above particulars, except the appraised value, must be published in two or more of the newspapers, having the most extensive circulation at the port, three times a week, for three successive weeks immediately preceding the sale. Under no circumstances will such advertisement be inserted in more than *three* papers without the express previous sanction of the department. The catalogues, thus prepared and printed, must be distributed among the persons present at the sale, and reasonable opportunity given, before sale, to persons desirous of purchasing, to inspect the quality of the goods.

ART. 137. [533.] Immediately after the sale by an auctioneer of any goods as herein stated, the collector shall proceed to deliver to the several purchasers the lots or parcels belonging to them, on due payment to him of the sum or sums for which sold. The delivery shall be made on a general permit, to be countersigned by the naval officer, if there be any at the port. The duties of the auctioneer are to be limited to selling the goods, and his charge for such service, which in no case shall exceed the usual commissions at the port, and all other expenses properly chargeable on the goods which may have accrued, must be presented and paid within ten days of date of sale. These expenses must be apportioned *pro rata* on the different lots and parcels, and a statement must be made to the department giving the gross proceeds, the amount of duty, storage, and other expenses, and the net proceeds of each lot of goods in the sale.

ART. 138. From the proceeds accruing on such sales of *warehoused* goods will be paid the following charges in the order named, viz:

First. Expenses of appraisement, advertisement, and sale.

Second. Duties both regular and additional at the *same rates* as if the merchandise had been regularly withdrawn for consumption, under Article 46, of these regulations.

Third. Any other charges due to the United States in connection with the goods.

Fourth. Any sum due for freight on the voyage of importation of which due notice shall have been given in the manner hereinafter prescribed.

Fifth. Storage and other charges for which the goods may be liable.

In case of warehoused goods deposited in *public store*, the

storage due thereon will be paid from the proceeds next after the expenses of sale.

The balance of the proceeds of warehoused goods thus sold, after payment of the foregoing charges, must be paid over to the owner, importer, consignee, or agent, and proper receipts taken for the same; and any surplus which may remain unclaimed for the space of ten days after such sales, must, in accordance with law, be paid into the treasury of the United States by the collector, who will, with such surplus, also transmit a copy of the inventory, appraisement, and account of sales, specifying the several particulars above required. Should the proceeds be insufficient to pay the duties, after payment of all charges having priority, the balance will be collected upon the warehouse bond, by suit if necessary.

ART. 139. A similar account will be made of the sale of *unclaimed* goods, the proceeds of which, after deducting the charges named above, will be immediately paid into the treasury of the United States, there to remain for the use of the owner as provided by law.

The charges against the proceeds of unclaimed goods will be paid in the order indicated in the foregoing article, except that storage will take priority, next after the expenses of sale; the duties will in such cases be the ordinary legal duties assessed on the dutiable value found on appraisement, at the rates chargeable at the time of such appraisement on ordinary entries for consumption on importation.

ART. 140. [535.] Any unclaimed goods, wares, and merchandise deposited in public warehouse, which, in the opinion of the collector, may from depreciation in value, damage, leakage, or other cause, prove insufficient, on a sale thereof, to pay the duties, storage, and other charges, if suffered to remain in store for the period allowed by law, will be sold at public auction, on giving public notice of not less than six nor more than ten days, as the collector may determine under the circumstances of the case, and the proceeds disposed of and accounted for as in other cases of unclaimed goods. Gunpowder, fruit, and other dangerous, explosive, and perishable substances, the admission of which into warehouse is forbidden by law, will be sold on giving public notice for three days before the sale, the proceeds to be disposed of and accounted for as in other cases of unclaimed goods.

ART. 141. Goods thus sold are to be paid for in current funds, and the purchaser takes them as duty paid. The collector will charge the proceeds, and credit his account of duties received, with an amount in current funds equivalent to the

value of the duties in eoin, at the rate of premium prevailing on the day of sale.

Unclaimed or warehoused goods which have, under the operations of the foregoing provisions, become liable to be sold for duties and charges, even if no steps have been taken towards the sale, cannot be admitted to entry for consumption, without the previous express sanction of the Secretary of the Treasury; no entry of goods so circumstanced will under any conditions be permitted by the department, unless reasonable excuse is given for the neglect of the party to make timely entry, nor unless all legal duties are tendered, and all charges and expenses that may have been incurred preparatory to a sale.

CHAPTER IX.

OF THE ENFORCEMENT OF LIENS FOR FREIGHT.

ART. 142. Persons claiming a lien for freight upon imported goods in the possession of a collector, or other chief officer of the customs, must serve upon him a written or printed notice, signed by the lien claimant, and designating particularly the goods, packages, marks, numbers and brands; the warehouse in which the same are stored; the names of the owners, importers, or consignees, and of the vessel by which the goods were imported, or, if brought by land, the nature of the vehicle carrying them, and the route; the date of arrival of the goods, and the amount claimed.

This notice must be signed by the lien claimant, or his agent duly authorized, and filed at the custom-house, and must be verified by affidavit as follows:

FORM No. 68.

I, _____, do solemnly swear [or affirm] that the facts set forth in the annexed notice are true as alleged; and that the sum claimed therein is still due, and was a legal subsisting lien upon the goods therein described at the time the same passed into the custody of the customs officers.

_____.

PORT OF _____.

Sworn to and subscribed before me, this _____ day of _____, 18____.

_____, _____, Collector.

A record book or docket will be provided in which shall be immediately entered an abstract or minute of every such notice

received. This book shall have an alphabetical index in which to enter the names of the owners, consignees, or importers, and also the names of the vessels. The notices themselves will be numbered consecutively and carefully preserved.

The usual fee of twenty cents will be charged for verifying the oath attached to the notice, which must be paid to the collector and by him accounted for as other fees.

The authority and duty of the collector extends simply to refuse to deliver goods covered by such a notice until satisfied that the debt thus claimed and verified has been paid or secured. He has no authority to deliver the goods to the lien claimant, nor to adjudicate disputes respecting the validity of the claim, nor to recognize any other lien than that for freight.

CHAPTER X.

OF RELIEF FROM DUTIES ON GOODS INJURED OR DESTROYED.

ART. 143. [524.] The 8th section of the warehousing law of the 28th March, 1854, and the 13th section of the tariff act of March 3, 1865, providing for relief from duties in case of the destruction, in whole or in part, of bonded goods while in warehouse, or in transitu, under warehouse transportation bond, from one port to another, or in the appraisers' store undergoing appraisal, or in the custody of officers of customs, not under bond, or after arrival in a port of entry and before being landed, give relief where actual injury is incurred, or the property is destroyed, in whole or in part, by accidental fire, shipwreck, or other like casualty; but do not provide for deterioration from dampness or other like cause, in the warehouse or in transitu under bond.

ART. 144. [525.] Application for relief must be made in writing, under oath or affirmation, by the claimant to the collector of the port where the alleged injury or destruction, in whole or in part, of the merchandise, by accidental fire, or other like casualty, occurred, or where the goods first arrive thereafter, setting forth that the same happened while the goods remained in the custody of the officers of the customs, in a public or private warehouse under bond, or in the appraisers' stores undergoing appraisal, or while in transportation under bond, or otherwise as above indicated, describing the time, place, and manner of the accident, together with the extent of the injury, loss, or destruction.

ART. 145. [526.] The collector, upon receiving this applica-

tion, shall issue an order to the appraisers of the port, who will forthwith cause the merchandise to be examined. Which order shall be as follows:

FORM No. 69.

Appraisement order.

COLLECTOR'S OFFICE,

Port of _____, _____, 18____.

To the United States Appraisers:

You will estimate and ascertain the damage sustained on the following merchandise, claimed to have been damaged by [fire or other casualty] while [here give description of the place where the merchandise was when the fire or other casualty occurred,] in pursuance of the annexed application, and report to this office the result of your examination.

Respectfully,

_____, _____, Collector.

At ports where there are no appraisers, the collector and naval officer, (if there be one,) and the collector alone, if there be no naval officer, will examine and appraise the damage.

The collector is authorized in any case to require the general appraiser (if there be one in the district) to superintend and assist in the ascertaining of any damage to merchandise, on account of which relief from duties may be claimed under these acts, who will certify the return, in addition to the other examining officers.

The form of the appraisers' return shall be as follows:

FORM No. 70.

APPRASERS' OFFICE,

Port of _____, _____, 18____.

To the Collector of Customs:

In pursuance of your order, we have examined the following described merchandise, and do certify that the same has sustained damage by [fire or other casualty, describing it,] as follows, to wit:

[Here specify the merchandise, and rate of damage.]

Respectfully,

_____, _____, } Appraisers.

ART. 146. [527, 528.] On receipt of the foregoing application and report, the collector will subjoin thereto an official statement of the officers of the customs connected with the custody of the goods, as to the facts stated by the claimant; and as to all other matters material to the validity of the claim.

under the law; and will report the same to the department, giving his views as to the character of the proof and the validity of the claim, stating the date of maturity, and parties to each bond, if any, the amount due on each, the amount of duties, if any, paid, together with any views or facts connected with the case he may deem useful in enabling the department to discharge its duty under the law.

ART. 147. [529, 530.] When total loss or damage is alleged to have occurred in the course of transportation from one port to another under bond, in pursuance of law and the regulations of the department, applications for relief must be made in the following manner. In cases of total loss of the vessel or vehicle in which transported, the application must be sustained by the protest of the master or conductor of such vessel or vehicle, the affidavit of the applicant, setting forth that the goods so alleged to be lost were actually on board such vessel or vehicle, and have been totally lost, and no reasonable expectation exists of saving any part thereof, together with the bill of lading, or other receipt for the transportation of said goods. In cases of damage when the goods have arrived at the port of destination, the application of the party must be sustained by evidence as hereinbefore prescribed in cases of loss in warehouse, and must be lodged with the collector within ten days after the landing of the merchandise, and while the goods are in the possession of the officers of the customs; and due appraisement will be made of the goods so alleged to be damaged, as in the case of damage occurring on voyages of direct importation from foreign ports.

It will be borne in mind, however, that no abatement of duties, or satisfaction or cancellation of the bond will be made under this chapter without the previous sanction of the department.

CHAPTER XI.

OF CUSTOM-HOUSE BONDS.

SECTION I.

Of the execution of bonds.

ART. 148. All bonds must be unqualifiedly joint and several, and in precise literal conformity to the respective forms prescribed by the regulations. The names of the obligors, both principals and sureties, must be inserted in full, with a general description of their place of residence and their occupation, *e. g.*, "We, John Doe, of the city of New York, merchant,

as principal, and Richard Roe, of the city of Brooklyn, manufacturer, as surety."

When there are several principals constituting a firm, the full name of each member of the firm will be inserted, omitting the other particulars, and adding, in lieu thereof, the following description: "Composing the firm of Jones, Smith & Co., of the city of New York, merchants."

ART. 149. [551.] Under the 25th section of the act of 1st March, 1823, a merchant belonging to a firm entering as principal into any bond *for duties*, in the name of the firm, thereby binds his partner or partners in trade. But partners of a firm signing such bond as sureties must sign individually.

The department has decided that, under existing laws, warehouse bonds and warehouse transportation bonds are bonds for duties within the scope and meaning of this enactment.

All bonds not properly for the "payment of duties," to which any firm may be a party, whether as principals or sureties, must be executed by each partner individually.

ART. 150. If a corporation is a party its legal designation must be inserted in the body of the bond, which must be signed by an officer or attorney of the corporation duly authorized for the purpose; of which authority proper evidence must be filed in the custom-house. This evidence must consist of a copy of the charter and by-laws of the corporation, or extracts of so much as is relied upon to confer authority for the corporation to become a party to such bonds, and a copy of the vote of the directors, trustees, or managers under which the person executing the particular bond assumes to act, both to be certified by the clerk or secretary of the corporation and verified by its seal. If the bond be executed by an attorney of the corporation, his power, under the corporate seal, must be filed, with the copy of the charter and by-laws, as above required, and like evidence of the authority of the officer by whom such power was executed. No such bond can be signed by an attorney of the person thus authorized to act for the corporation, unless specially provided for in the authority under which he acts. If the bond be executed by an officer of the corporation, the corporate seal must be appended. If the corporation have no seal, that fact must be certified. A corporation can in no event be accepted as a surety.

ART. 151. No bond shall be executed by prouration, except by principals, and then only under an original power of attorney, in due form, duly executed and proven according to law, and filed in the custom-house at or before the execution of such bond. General or standing powers shall be renewed at least once a year, and oftener if required.

ART. 152. In signing bonds, whether as principal or surety, the signer will append as part of his signature his precise address; that of a firm will be its place of business; that of an individual the place where his family reside, giving street and number in each case. The seals must in all cases be of wax or wafer.

ART. 153. The penalty of the bond, and all numbers, dates and demands specified therein, must be written in words at length. Abbreviations and figures are forbidden, except such as may be necessary in copying description, marks, or numbers of packages. The blank spaces must be filled in a fair legible hand, and lines must be drawn across all not filled.

ART. 154. Section 25 of the act of March 1, 1823, provides that "no clerk or hired person, in the constant employment of another, shall become principal or surety to any bond to which his employer is a party." The spirit and intent of this provision is understood by the department to include, among others, persons *continuously* employed by merchants in the transaction of custom-house business, whether as clerks, brokers, or otherwise. Collectors will accordingly decline to accept such employés, either as principals or sureties, upon the bonds of such employers.

ART. 155. When the amount secured by any bond exceeds the sum of \$1,000, two sureties will be required, each of whom shall make oath that he is worth the amount of the penal sum stated in the bond, over and above all outstanding liabilities in property, unencumbered and liable to execution. The sureties' oath will be according to Form No. 2.

ART. 156. The principals in all bonds must be residents of the United States, and the sureties both residents and citizens of the United States.

ART. 157. No person will be accepted as surety who is in default upon any previous bond which remains uncancelled after maturity, unless indulgence shall have been granted thereon by the department, or unless there be an application for relief thereon pending before the department and undecided.

SECTION II.

Of extension, cancellation, and collection.

ART. 158. Bonds may be extended before maturity, or the prosecution thereof delayed, by the department, no special application, and for sufficient cause shown. The application must state the grounds upon which it is made, and must be signed

and verified by the oath or affirmation of the applicant, which may be taken before any local State officer authorized to administer oaths, or before a collector, an assistant collector, or a deputy collector of customs. The concurrence of the surety or sureties must be affirmatively shown, either by their signing as applicants or by certifying that they "concur in the foregoing application."

Such application will thereupon be forthwith transmitted by the collector to this department, with a report stating such particulars as are necessary for identification of the bond, and whether he approves or disapproves of such extension or delay, and he will then hold the bond subject to the decision of such application.

The collector will also note and report, for the information of the department, whether any obligor upon such bonds is indebted to the United States, at the time of the application, for any ascertained balance of duties on liquidation of previous entries; and also whether the sureties continue responsible and sufficient. If this be omitted the application will not be considered.

ART. 159. The same forms will be observed in making and transmitting applications for cancellation as in those for extension, except that the application may be made by any one obligor upon a bond, with or without the concurrence of the others. Such applications may be fortified by the transmission of collateral evidence in support thereof, but it must in all cases affirmatively appear that the applicants have used due diligence in the endeavor to obtain the proofs required by law; that they are unable to present any other or better evidence than that submitted with the application; that there has been no wilful negligence or fraudulent intent in the premises, and that the facts stated are true to the best of their knowledge, information and belief. Such collateral evidence may embrace original bills of lading, and original or verified copies of letters from consignees advising the shippers of the arrival or sale of goods. When any letters or documents submitted are in a foreign language they must be accompanied by sworn translations, and when the letters fail to sufficiently identify the goods the original account sales must be produced. But no collateral evidence will in any case suffice for cancellation, unless it shall clearly appear that it is impracticable to comply with the regular forms.

In reporting applications for cancellation, collectors will state any facts within their knowledge bearing upon the case.

ART. 160. All papers submitted with such applications must be referred to therein by marks or numbers, as "A," "B," "C,"

&c., or 1, 2, 3, &c., and marked or numbered accordingly; and reports of collectors transmitting them will be indorsed with the name of the applicant, adding the word "principal," or "surety," the classification of the bond, and its number.

ART. 161. No cancellation, without authority from the department, is permissible on an informal certificate upon any bond the penal sum in which exceeds \$200; nor upon any bond of less amount unless the collector is satisfied, beyond reasonable doubt, that the conditions of such bond have been substantially performed; nor in any case where an obligor is indebted to the United States for a balance of duties ascertained on liquidation of previous entries.

ART. 162. Certificates offered in cancellation of bonds will be considered defective and insufficient, and held for advisement accordingly, when,

First. There is any variance between the description of the goods covered by the bond and that contained in the certificate, whether as to the character of the goods, or their marks or numbers.

Second. When there is any deficiency in quantity or in the number of packages.

Third. When there is any apparent discrepancy in names of vessels, shippers or consignees, or in the date of shipment in the case of export bonds, or in these or other particulars in the case of transportation bonds.

Fourth. When there is any other omission of, or departure from, the forms required by law and existing regulations.

Fifth. When a certificate is lengthened out for the insertion of the description of the goods, by joining together portions of two separate blank certificates, or when any oath or consular certificate required by law is upon a different sheet from that signed by the consignee.

Sixth. When there is any reasonable ground whatever, within the knowledge of the collector or of his deputy charged with the examination of such certificate, to suspect the existence of fraud or of a fraudulent intent in the premises, notwithstanding such certificate may be apparently in all respects correct.

ART. 163. Collectors will report for immediate prosecution all bonds remaining uncancelled twenty days from the original date of maturity, provided no extension has been granted thereon, and no application for extension or cancellation be pending. Such report will be made by furnishing the district attorney with a certified copy of the bond, the original being retained at the custom-house subject to the requisition of such attorney for inspection or for use upon the trial if necessary. (See Art. 172.)

When bonds have been once extended they will, if uncancelled, be reported for prosecution immediately upon the expiration of such extension, unless application be pending for further extension or for cancellation on defective or special proof. (For regulations governing bond accounts, receipts and returns, reference is made to Articles 171-174.)

CHAPTER XII.

OF THE FORM AND MANNER OF KEEPING ACCOUNTS AND MAKING RETURN TO THE TREASURY DEPARTMENT.

ART. 164. [552.] The officer in charge of each warehouse will keep a correct account of receipts and deliveries of all goods received into his warehouse and delivered therefrom; specifying in detail the original and warehouse marks and numbers; description of packages and contents; date of receipt; by what vessel, or from what place, and the charges, if any; and whether warehoused or unclaimed; date of delivery; date of receipt of permit, and to whom delivered. An index will be kept to this book, alphabetically arranged by the names of the vessels, and where from.

The form of this book will be as follows:

FORM No. 71.

Receipts and deliveries of goods in bonded warehouse —

DR. CR.

Date.	Vessel.	From what port.	Marks, numbers, and description, of packages.	Warehoused or unclaimed.	Warehouse numbers.	Charges.	When permitted.			When delivered.		
							Date.	To whom.	Marks, numbers, and description.	Date.	Marks, numbers, and description.	

In this book the entry for receipts must be in detail, specifying each package; and when any part is withdrawn, the entry of delivery should be opposite on the same line, so that what part of a lot remains in store can be seen at once by reference to the alphabetical index, and finding the name of the vessel by which imported.

Daily returns must be furnished in duplicate to the collector

and naval officer of the goods received and permitted for delivery, as per forms following:

FORM No. 72.

Storekeeper's return of goods received at —— No. ——, on ——, 18—.

Marks and numbers.	Description of goods.	Name of vessel.	Name of port.	Warehoused or unclaimed.	Remarks and charges.

FORM No. 73.

Storekeeper's return of goods permitted from the bonded warehouse No. ——, on ——, 18—.

Warehoused or unclaimed.	Marks and numbers.	Description of goods.	By what vessel imported, and from whence received.	Importers' names.	When received in store.	Date of indorsement at custom-house.	To whom delivered.

These returns must be full and explicit in all details, and no errors in them can be allowed, as they form the basis on which the collector's and naval officer's records of the goods are kept. The permits must accompany Form No. 73 as evidence and vouchers for delivery.

The return of receipts must show the charges paid on the goods for lighterage, cartage, drayage, cooperage, &c., to be collected, in addition to storage, before delivery of goods.

ART. 165. [553.] No goods are to be delivered from these warehouses unless on a permit signed by the collector and naval officer, and indorsed by the clerk in charge of the general storage books at the custom-house, to show that he has entered it in his books, and the further indorsement of the cashier as evi-

dence that the custom-house charges are paid. Permits for unclaimed goods in private bonded warehouses, with all the foregoing requirements, will not be acted on until all the charges on them due the warehouse proprietor have likewise been paid.

ART. 166. [554.] In the collector's office, accounts are to be kept with the several public stores and bonded warehouses of all goods received into and delivered therefrom, to be a check on the accounts of the same. The account will be debited with the goods received, as shown by the daily return of the officer in charge, and to be credited by the several permits as they issue from the collector's office. These permits will be treated as deliveries in this account, and the goods permitted marked off as delivered. When this is done, the clerk will indorse the permit, and state above his indorsement the charges to be collected by the cashier. When inventories are taken at the several warehouses, their correctness is to be tested by these books, and not the books at the warehouse; and when certificates are required, either for claims for damage, or for any other purpose, that the property is in store, the verification must come from these books, and not the warehouse books, as any property remaining in store, after presentation of permit, will not for such purpose be considered in the custody of the collector.

ART. 167. [555.] To test the accuracy of the returns made by the several storekeepers of the goods received by them, the inspector's return of goods sent from each vessel will be examined by these books, and in the event of any disagreement, the discrepancies will be immediately examined and corrected.

The form of these accounts will be as follows:

FORM No. 74.

Statement of goods received and permitted at warehouse —

DR.

CR.

In the large ports separate books of account will be kept for warehoused and unclaimed goods; in the smaller ports they can be kept in one, and the form is arranged for that purpose.

The entries in the books of receipts will be given in detail, as prescribed in Form No. 71; and the entry of goods permitted, on the same line on the opposite page, to show readily the quantity of each lot or parcel remaining in warehouse.

When unclaimed goods are claimed and entered for warehouse, the usual permit must be altered in its address, to "Storekeeper;" and on its presentation to the book-keeper, the unclaimed goods account will be credited and the warehouse account debited, and the account thus transferred from one set of books to the other.

When unclaimed goods are claimed and entered for consumption, the permit for their delivery must be indorsed by the book-keeper, with the charges to be collected, and by the cashier that the charges are paid, before delivery of the goods.

ART. 168. [556.] When a warehouse entry has been completed, and bond given, it will be copied, in all its details, into a book kept in debit and credit form; the copy of the entry to form the debit side; to be credited with the withdrawal entries, stating, in the margin of remarks, whether for export, transportation, or consumption; giving always the number of the warehouse bond as a reference to the original transaction, and for exports and transportation entries, giving also their bond numbers, in this manner: E. B. No. —, or T. B. No. —. In this way the whole transaction can be traced.

The warehouse bonds will be numbered progressively from one upwards, and the number of the bond appear on all subsequent withdrawals. The export and transportation bonds will be numbered in the same manner, and the several entries passed for these purposes, indorsed with the warehouse bond number and the export or transportation bond number, as may be, and the entries filed away by these numbers for reference. A reference to the running numbers will prevent the omission of any papers from the files.

To secure the correctness of this book, no permit will be issued for a withdrawal entry of any kind until the same is credited on this account, opposite the entry in the debit side; and a space will be left between each copy of an entry on the debit side, to enter, on the opposite, the several credits.

The book will be as per form following:

DR.

FORM NO. 75.

CR.

NOTE.—The rewarehouse book will alter the columns headed "By what vessel" and "Where from," to one column headed "From what district."

Books will be kept for rewarehouse entries in the same manner, with the alteration stated on the form.

When an entry is adjusted and the dutiable value fully ascertained, the debit side should be altered in quantity and value, not by erasure, but by drawing a line through the figures, and stating the new quantities and duties in red ink, to show that entries can then be made for withdrawal.

ART. 169. [557.] Daily registers will be kept in the following forms of the several entries as they are completed by the respective clerks in charge:

Register, according to the subjoined form, of all entries received by mail from other ports for rewarehouseing in the district. This book must be kept from the entries received by each day's mail before the same are copied, and the several columns filled up as the requirements are complied with. In the column headed "Remarks," it will be stated whether rebonded or duty paid. Certificiates must be issued immediately on the rewarehouse bond being given, or the duty paid, as the case may be, and the date of the issue correctly given; no goods can be rebonded, or the duty paid, after the maturity of the bond, except as before stated in these instructions.

FORM No. 76.

Daily register of all merchandise brought into this district to be rewarehoused.

Date.	Bond No.	When received.	From what district.
Importer.			
Vessel.		Shipper.	Consignee.
Where from.			Description of goods.
To what district.			Value.
Consignee.			Duty.
Description of goods.			Time of bond.
Total value.			Date when bonded, or duty paid or exported.
Total duty.			Date of certificate to cancel bond.
Date when copy is mailed.			Remarks.
Date when reported to department.			

A register will be kept, according to the subjoined form, of all entries passed, and permits issued for warehouse and transportation entries in the United States, giving particulars in full under each column.

FORM No. 77.

Daily register of all warehouse and transportation entries in the United States.

Date.	Bond No.	When received.	From what district.
Importer.			
Vessel.		Shipper.	Consignee.
Where from.			Description of goods.
To what district.			Value.
Consignee.			Duty.
Description of goods.			Time of bond.
Total value.			Date when bonded, or duty paid or exported.
Total duty.			Date of certificate to cancel bond.
Date when copy is mailed.			Remarks.
Date when reported to department.			

A register will be kept, according to the subjoined form, of all withdrawal entries for transportation in the United States, to be kept in the same manner by the clerk in charge, giving full details under each column.

FORM No. 78.

Daily register of withdrawal entries for transportation in the United States.

Date.	Warehouse bond No.	By whom withdrawn.	To what district.	Congsignee.	Description of goods.	Total value.	Total duty.	Transportation bond number.	Date when nailed.	Date when reported to department.	Remarks.
.

A register will be kept, according to the following form, of all withdrawal entries for export to foreign countries, to be kept in the same manner by the clerk in charge, giving details under each column.

FORM No. 79.

Daily register of withdrawal entries for export to foreign countries.

Date.	Warehouse bond No.	Exporter.	Vessel.	To what port.	Description of goods.	Value.	Duty.	Export bond No.	Date reported to department.	Remarks.
.

A register, according to the subjoined form, of all withdrawal entries for export to adjacent British provinces, to be kept in the same manner.

FORM No. 80.

Daily register of withdrawal entries for export to adjacent British provinces.

Date.	Warehouse bond No.
Exporter.	
Last port in U. S.	Last port in U. S.
Port in Mexico.	Port of destination.
Description of goods.	Description of goods.
Value.	Value.
Duty.	Duty.
Export bond No.	Export bond No.
Date mailed.	Date mailed.
Date reported to department.	Date reported to department.
Remarks.	

A register, according to the subjoined form, of all withdrawal entries for export to adjacent Mexican territory, to be kept in the same manner.

FORM No. 81.

Daily register of withdrawal entries for export to adjacent Mexican territory.

Date.	Warehouse bond No.
Exporter.	
Last port in U. S.	Last port in U. S.
Port in Mexico.	Port of destination.
Description of goods.	Description of goods.
Value.	Value.
Duty.	Duty.
Export bond No.	Export bond No.
Date mailed.	Date mailed.
Date reported to department.	Date reported to department.
Remarks.	

A register, according to the subjoined form, of all warehouse transportation and export entries to adjacent British provinces, to be kept in same manner.

FORM No. 82.

Daily register of entries for warehouse transportation and exportation in bond to adjacent British provinces.

Date.	Bond No.	Importer and ex- porter.	Importer and ex- porter.	Where from.	Port of destina- tion.	Last port in U. S.	Description of goods.	Value.	Duty.	Date mailed.	Date reported to department.	Remarks.

A register, according to the subjoined form, of all entries for warehouse and immediate export to foreign countries, to be kept in same manner.

FORM No. 83.

Daily register of entries for warehouse and immediate export to foreign countries.

Date.	Bond No.	Importer and ex- porter.	Import vessel.	Where from.	Export vessel.	Where destined.	Description of goods.	Value.	Duty.	Date mailed.	Date reported to department.	Remarks.

The entries in the registers will be made from the entry itself, immediately after passing the entry and issuing permit, filling each column as headed, specifying the goods, and giving the total value and duty. They must be kept with great care, as a true copy of them will form the weekly reports required by these instructions to be furnished to the department, not only as a record of the business, but to show the amount of duties to be accounted for at other ports. The date at which the triplicate copy is mailed must be accurately

entered as evidence that the papers have gone forward as directed in these instructions.

The returns will be in the same form as the daily register, altering the heading from "daily register" to "weekly return," and adding "for the week ending ____."

ART. 170. [558.] An account will be kept of the withdrawals on account of each warehouse bond, on the back of the bond itself, stating in the column, as shown in the form, the several entries for consumption, transportation, and export, their date and amount of duty, describing the several entries as follows: Consumption by the letter C; exports by the letters E B, and the export bond number; and transportation by the letters T B, with the transportation bond number. The addition of this duty column will give the amount withdrawn on the bond. The entries will only be posted after they are completed, the duty paid, or bond given for transportation or export. It is intended by this to show the amount due on each bond, and the time when due, so as to furnish the department, quarterly, with a statement of the amounts falling due on bonds in each quarter for the coming three years.

This account will be kept as follows:

FORM No. 84.

Bond No. ____. (Name of principal.) (Vessel.) (Amount.) (Date of bond.)				Pro forma. Bond No. 1500. Grinnell, Minturn & Co. Pocohontas, Liverpool. Jan. 1, 1855.			
Date.	Description of withdrawal.	Amount of duty.		Date.	Description of withdrawal.	Amount of duty.	
				1855.	C.....	\$375	09
				Jan. 25		200	00
				Mar. 3	E. B., 375		
				Mar. 10	T. B., 250	875	00
					Cancelled.		
						1,450	00

A similar account will be kept of all the rewarehouse bonds.

ART. 171. [559.] Bond books for each description of bonds, giving the date of their maturity, must be kept, under the dates of maturity, in the same manner as a merchant's bill book, to show the bonds maturing on each day of the year.

ART. 172. [560.] A general bond account will be kept of all bonds taken, as follows:

FORM No. 85.

Register of bonds.

Bond, No.	Date.	Principal.	Surety.	Amount of bond.	Duty on entry.	Date due.	How cancelled.	Remarks.

This account will state, fully and in detail, the particulars of the bond, and in the column headed "remarks," will state its condition, and, if past due, whether in the hands of the district attorney, or deferred by order of the department. Under the head "how cancelled," will be stated whether cancelled by withdrawing the goods within the time allowed by law for warehouse bonds, or by certificate for transportation, or export bonds, or by paying the amount due, according to the character of the bond. The amount of duty chargeable on each bond will be indorsed thereon, as soon as the entry of merchandise it represents is adjusted in conformity with law, and the duty ascertained, in the following form:

The ascertained duties on this bond amount to \$—.

In the large ports, separate books will be kept of warehouse, rewarehouse, transportation, and export bonds. In the smaller, they can be combined in one, adding a column to the account giving the character of the bond.

All bonds remaining unsettled twenty days after date of maturity will be handed to the United States district attorney for collection; from whom receipts will be taken in triplicate, one copy to be furnished to the First Auditor of the Treasury, one copy to the Solicitor of the Treasury, and the third copy to be filed in the office of the collector. The bonds shall be examined at the close of each month, and a report of their condition made to the department; and a like examination will be made at the same time by the naval officer, who will certify in the bond book as to the correctness of the record.

ART. 173. [561.] When transportation or export bonds are to be cancelled by the obligors paying the sum due thereon, the amount so to be collected shall be indorsed on the bond by the collector, and certified by the naval officer; and, when

received, shall go into a separate account, to be styled an "Account of bonds collected," and so stated in the collector's customs accounts with this department.

ART. 174. [562.] Collectors will report to this department punctually, every month, a return according to Form No. 101, showing all the transportation and export bonds remaining uncancelled in their respective districts, on the first day of the month. This return must be mailed within ten days after the close of the month. In the column of the form headed "Remarks," collectors will state, opposite each bond, whether the same has been delivered to the United States district attorney for suit, or remains in their hands under extension of time ordered by the department.

ART. 175. [564.] In order to enforce a proper responsibility on the part of collectors for merchandise in bond, it is deemed essentially requisite that the officers in question should be required to account for the duties arising on merchandise entered at their respective districts for warehousing or rewarehousing, and with the same particularity as to details, as they are required to account for the duties on goods entered for consumption.

For the purpose of effecting the end in view, the annexed forms of abstracts of duties on merchandise entered and withdrawn from warehouse, and the bond accounts, have been prepared, and in strict conformity to which all collectors will be required to keep and render their warehouse accounts, monthly, to the First Auditor of the Treasury. The abstracts and vouchers connected with their customs accounts will be rendered as heretofore.

These forms, it is presumed, will be sufficiently plain without further elucidation, to show as well the proposed mode of accounting as the manner of keeping and rendering the accounts, and are classed in these instructions as follows:

Form No. 86.—Abstract of duties on goods, wares, and merchandise imported in American vessels into the district of _____, and entered for warehousing, during the month ending _____, 18_____.
(PRO FORMA.)

Date of entry.	Name of importer.	Name of vessel.	When arrived.	Whence arrived.	Description of goods.	No. of bonds.	Rate of duty.	Value paying ad valorem duties.	Value of goods paying specific duties.	Ad valorem duties.	Total duty.
Jan. 1, 1867.	E. Evarts.	Sehr. Star.	Dec. 25, 1866.	Toronto, C. W.	□ 100 lbs. sugar, 100,000 lbs. □ 1,000 barrels flour, 100,000 lbs. Dec. 27, 1866. Kingston, C. W. Dec. 28, 1866. Pt. Dalwusie, C. W. Dec. 29, 1866. Toronto, C. W.	5	3 c. per lb. 20 percent. 6 7 8	\$10,000.00 \$10,000.00 10,000.00 10,000.00	\$3,000.00 \$2,000.00 3,000.00 2,000.00	\$2,000.00 3,000.00 2,000.00	\$3,000.00 2,000.00 3,000.00 2,000.00
Jan. 2, 1867.	G. Garfield.	Schr. Leo.	Dec. 27, 1866.	100 lbs. sugar, 100,000 lbs. □ 1,000 barrels flour, 100,000 lbs.	7 8	3 c. per lb. 20 percent.	10,000.00 10,000.00	3,000.00 2,000.00	3,000.00 2,000.00	3,000.00 2,000.00	
Jan. 3, 1867.	I. Isaacs.	Sir. Enterprise.	Dec. 28, 1866.	□ 100 lbs. sugar, 100,000 lbs. × 1,000 barrels flour, 100,000 lbs.	7 8	3 c. per lb. 20 percent.	10,000.00 10,000.00	3,000.00 2,000.00	3,000.00 2,000.00	3,000.00 2,000.00	
Jan. 4, 1867.	K. King.	Sir. Norman.	Dec. 29, 1866.	× 1,000 barrels flour, 100,000 lbs.	8	3 c. per lb. 20 percent.	10,000.00	3,000.00	3,000.00	3,000.00	

Duty on goods warehoused _____, constructively warehoused _____, \$10,000.00

A like abstract is to be made for merchandise imported in foreign equalized and unqualified vessels.
Whenever the letter T, E, or C occurs under the head of bond number in the abstract, it is to be written in red ink. See Art. 176.

Form No. 87.—Abstract of duties on merchandise imported into and warehoused at other districts, and transported to and re-warehoused at the district of _____, during the month ending _____, 18_____.
_____.

TRANSPORTATION INTO THE DISTRICT OF _____.		ORIGINAL IMPORTATION.		DUTYABLE VALUES.	
From what district.	Date of entry.	Port of entry.	Descript'n of goods.	Value paying ad valorem duties.	Value of goods payed by specific duties.
No. of transpor- tation bonds.	Name of importer.	Name of vessel, or route.	Where imported.	Rate of duty.	Value of goods payed by specific duties.
No. of transpor- tation bonds.	Name of importer.	Name of vessel, or route.	Rate of duty.	Value of goods payed by specific duties.	Value of goods payed by specific duties.
Date of entry.	By whom entered.	By whom entered.	Ad valorem duties.	Total.	Total.

Duties on goods warehoused _____, constructively warehoused _____.

Form No. 88.—Abstract of increased duties ascertained on liquidation of entries for withdrawal from warehouse for consumption, and collected during the month of —, 18—.

Date of payment.	Importer.	Number of bond.	Vessel.	Unascertained duty.	When received.	Liquidated duty.	Increased duty paid.
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Form No. 89.—Abstract of duties on goods, wares, and merchandise withdrawn from warehouse for consumption in the district of _____, during the month of _____, 18____.

Form No. 90.—Abstract of duties on merchandise imported into and warehoused at other districts, and transported to and received at the district of _____, and withdrawn for _____ consumption, during the month ending _____, 18____.

TRANSPORTATION INTO THE DISTRICT OF _____.						ORIGINAL IMPORTATION.					DUTY.			
Date of entry.	By whom entered.	Name of vessel or route.	No. of vessel or route house bond.	No. of transporta- tion bond.	From what district.	Port of entry.	Date of entry.	Name of ves- sel or route. importer.	Name of ves- sel or route. importer.	Whence imported.	Description of goods.	Rate of duty.	Value.	Total.

FORM No. 91.—Abstract of duties on merchandise imported into the district of _____ from foreign ports, and warehoused in the same district, said merchandise having been withdrawn and entered for transportation to other districts in the United States, during the month ending _____, 18____.

IMORTATION.				TRANSPORTATION.				AMOUNT OF DUTIES.			
Date,	Importer.	Vessel.	Whence imported.	Date,	By whom entered.	Vessel.	Whither transported.	No. of trans. ported in bond.	Value.	Rate of duty.	Dollars, Cts.

Duties on goods warehoused
" " constructively warehoused
..... \$ _____

FORM No. 92.—Abstract of duties on merchandise imported into other districts, warehoused thereat, subsequently brought into and re-warehoused at the district of _____, said merchandise having been withdrawn and entered for transportation to other districts, during the month of _____, 18____.

ORIGINAL IMPORTATION.				TRANSPORTATION.				AMOUNT OF DUTIES.				
Date,	Importer.	Port of entry.	Vessel.	Whence imported.	Date.	By whom entered.	Vessel.	Whither transported.	No. of trans. ported in bond.	Value.	Rate of duty.	Dollars, Cts.

Duties on goods warehoused
" " constructively warehoused
..... \$ _____

Form No. 93.—Abstract of duties which accrued on merchandise warehoused at the district of —, said merchandise having been withdrawn without payment of any duties thereon and entered for exportation to foreign ports, during the month of —, 18—.

Duties on goods warehoused.....
.....constructively warehoused.....

Form No. 94.—Abstract of allowances for deficiencies in quantity of imported merchandise withdrawn from warehouse, made at the custom-house, for the month of _____.

FORM No. 95.—General account of bonds taken in the district of — for the month of — 18 —, for duties on merchandise warehoused under the provisions of the acts of August 6, 1846, and of March 28, 1854.

(PRO FORMA.)

In the larger districts, instead of giving the description of each bond, a single entry may be made for each class of bonds, referring to the abstracts; likewise a single entry for the duties paid in the customs account. After the duties on the bonds taken in each month shall have been ascertained by liquidation, entries will be made of the difference thence arising.

When warehouse bonds are cancelled and credited in the general bond account, and transportation or exportation bonds substituted therefor, the transportation bonds should be debited in the bond account per Form No. 98, and the export bonds in the bond account per Form No. 99.

Warehouse and rowarehouse bonds will be numbered progressively from one (1) upwards, and the number of the bond appear on all subsequent withdrawals. The transportation and export bonds will be numbered in the same manner. (See, Art. 168.)

There additional duty is charged under the 1st section of the act of 14th March, 1866, or an entry is relinquished, &c., the bond account is to be debited with the amount.

Form No. 96.—Statement of merchandise in warehouse at the close of the month of _____, showing the number and date of bond, name of principal, when due, description of merchandise, value, duty, and the balance due on bond.

DISTRICT OF ——, Collector's Office, ——, 186 ——. Collector.

Form No. 97.—Statement of merchandise entered and withdrawn from warehouse in the district of —, during the month of —, 18—.

Balance from last returns, viz.: goods in warehouse per invoice	\$10,000.00		
Amount of duties on goods entered for warehousing per Form No. 86	15,000.00		
Amount of duties on goods entered for rewarehousing per Form No. 87	10,000.00		
Amount of duties on goods constructively warehoused	15,000.00		
			50,000.00
Amount of duties on merchandise withdrawn for consumption per Forms Nos. 89, 90	\$9,000.00		
Amount of duties on merchandise withdrawn for transportation per Form No. 91	11,000.00		
Amount of duties on merchandise withdrawn for transportation per Form No. 92	8,000.00		
Amount of duties on merchandise withdrawn for exportation per Form No. 93	6,000.00		
Balance to next return duties on goods in warehouse			16,000.00
			50,000.00

NOTE.—The above form is regarded as an analysis of the general bond account, and the footings should correspond with the footings of the general bond account.

No. of bond.	Date of bond.	When due.	Name of principal.	Name of surety.	No. of W. H. bond.	Amount of duty.	Value of goods.	No. of bond.	Date of bond.	Num of prin- cipal.	Amount of duty.	Value of goods.	Date of cancellation.	Delivered to dist. utty.	No. of voucher.	
																Balance of bonds not due to next account.

NOTE.—Entries may be made on the debit side as per abstracts 91 and 92. Balance of the preceding month to be brought forward.

No. of bond.	Date of bond.	When due.	Name of principal.	Name of surety.	Amount of duty.	No. of bond.	Date of bond.	Name of principal.	Amount of duty.	Date of cancellation.	Remarks.
											Balance of bonds not due to next account.

NOTE.—A single entry may be made on the debit side, per abstract No. 93, Balance of the preceding month brought forward.

FORM No. 100.—Schedule of transportation and exportation bonds not due and remaining uncancelled at the close of the month of ____.

Bond number.	Date.	Principal.	Amount.	When due.	Remarks.

Form No. 101.—*Return of unweeled transportation and export bonds in the district of _____, for the month _____.*

FORM No. 102.—RECAPITULATION *for the month of* ——, 18—.

Warehouse bonds.

Exportation bonds.

Transportation bonds.

Collectors will fill up the blanks in the above and transmit the same with bond accounts.

Form No. 103.—Abstract of damaged merchandise and allowances theron in the district of _____, for the month ending _____.

Form No. 104.—Abstract of additional duties imposed in the district of _____, during the month of _____, 18_____, under the 7th section of the act of March 3, 1865, and 9th section of the act of July 28, 1866.

Form No. 105.—*Abstract of additional duties imposed under the provision of the 1st section of the act of March 14, 1863, in the district of _____, for the month of _____, 18____.*

Number of bond.	Date of bond.	Date of importation.	Date of withdrawal for consumption.	Duty.	Additional duty.

A similar account, as per Forms 98 and 99 will be kept of warehouse transport and export bonds in suit.

ART. 176. [565.] When goods are constructively warehoused or rewarehoused, and entered immediately for transportation, exportation, or consumption, they will be entered in the appropriate abstract of goods warehoused or rewarehoused; and the bond number given will be the transport or export bond number, which will be marked T or E, and written in red ink. When for consumption the letter C, in red ink, will appear in place of the bond number. Corresponding entries will of course be made in the bond account.

All abstracts of duties and bonds must be countersigned by the naval officer.

Where no transactions have occurred requiring returns, collectors will so report by letter, &c.

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